

ORIGINAL BUDGET OF MAPHUMULO LOCAL MUNICIPALITY



2019/20 TO 2021/22 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

MAPHUMULO LOCAL MUNICIPALITY

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Part 1 – Annual Budget

1.1. MAYORS REPORT

1.1.1 Summary of medium term service delivery objectives and the Associated medium-term financial implications contained in the annual budget

It is with great pleasure that I present to you our Draft Budget on the activities of the Maphumulo Local Municipality for the financial year 1 July 2019 to 30 June 2020. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the financial year 2018/19 and will be revised every year as prescribed by legislation. The IDP is the core document against which the Municipality's performance was measured in this Annual Report.

1.1.2. Summary of linkages between the annual budget, IDP and political priorities at the national, provincial, district and local levels:

In order to ensure continuous and sustained development and service delivery within the municipal area, Maphumulo Municipality identified a few programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under one or another of the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

1.1.3 Summary of infrastructure development objectives

The following are the key performance areas (KPA's) that informed our programs and projects for the financial year 2019/20

1. KPA 1: Institutional Development and Transformation
2. KPA 2: Infrastructure Development and Service Delivery
3. KPA 3: Financial Viability and Management
4. KPA 4: Social and Local Economic Development
5. KPA 5: Good Governance and Public Participation.

1.1.4 Other Information

Under my leadership and that of the Municipal Manager, Mr PN Mhlongo and the Executive Committee, we have no doubts that this budget will not defect the service delivery together with financial management & revenue enhancement of the municipality.

1.2. COUNCIL RESOLUTIONS

1. The Council of Maphumulo Local Municipality, acting in terms of section 16(1) and (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The Original budget of the municipality for the financial year 2019/20 and the multi-year 2020/21 and 2021/22 operational and capital expenditures.

2. The Council of Maphumulo Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) and of the Rates Policy. The Municipality may levy different rates for different categories of properties. The rating structure for 2019/20 financial year is proposed in the Tariffs Policy approves and adopts:

- 2.1. 2019/20 Tariffs for property rates comes into operation on 1 July 2019,

3. To give proper effect to the municipality's draft budget, the Council of Maphumulo Local Municipality notes and approves the budget related policies for implementation on 01 July 2019.

The budget related policies is as follow

- 3.1. Tariffs policy
 - 3.2. Virement policy
 - 3.3. Property rate policy
 - 3.3. Budget policy
 - 3.4. Banking policy
 - 3.5. Credit control policy
 - 3.6. Travelling policy
 - 3.7. Fixed Assets Policy
 - 3.8. Supply Chain Management policy
 - 3.9. Indigent policy
 - 3.10. Substance and Travelling Policy

4. Service Level Standard

1.3. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

When finalising this budget, consideration was given to Section 18 of the MFMA which states that:

“An annual budget may only be funded from:

- a) Realistically anticipated revenues to be collected;*
 - b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
 - c) Borrowed funds, but only for the capital budget referred to in section 17(2)*
- (2) Revenue projections in the budget must be realistic, taking into account*
- a) Projected revenue for the current year based on collection levels to date; and*
 - b) Actual revenue collected in previous financial years.”*

Section 28 of MFMA states that the municipality may revise an approved annual budget through an adjustment budget.

A credible budget is described as one that:

- 1 Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- 2 Is achievable in terms of agreed service delivery and performance targets
- 3 Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- 4 Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- 5 Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

National Treasury's MFMA Circular No. 94 was used to guide the compilation of the 2019/20 MTREF.

The main challenges experienced during the compilation of the 2019/20 MTREF can be summarised as follows:

- Limited available financial resources
- Slow economic growth in the local and national economy;
- Aging and poorly maintained roads, buildings and sports ground;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2019/20 MTREF process; and

The following budget principles and guidelines directly informed the compilation of the 2019/20 MTREF:

- The 2018/19 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2019/20 draft annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate have reviewed;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual 2019 Division of Revenue Bill;

National Treasury's MFMA Circular No. 94 was used to guide the compilation of the 2018/19 MTREF.

- The preparation of 2019/20 budget is prepared in accordance with National Treasury MFMA Circular No. 94, municipal financial system and process requirement in support municipal standard chart of account (mSCOA).
- Municipal council has taken all necessary steps to ensure that these Regulations are implemented by the adoption of any resolutions, policies and budgetary provisions necessary for the implementation of these Regulations. This budget is mSCOA compliant and budget data strings would be submitted to national treasury before 30 March 2019.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2019/20 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated overview of 2019/20 MTREF			
	Budget 19/20	Budget 20/21	Budget 21/22
Operating Revenue	R122.3m	R127.7m	R135.3m
Operating Expenditure	R117.3m	R117.8m	R124.7m
Surplus/(Deficit) for the year	R5m	R10.m	R10.5m
Total capital Expenditure	R47.3m	R23.5m	R25m

Total operating revenue has increased by R17.8 million in the 2019/20 budget year when compared to the 2018/19 Adjustment Budget. For the two outer years, operational revenue will increased by R5.4 million in the 2020/21 and will increase by R7.6 million in the 2021/22 financial year.

Total operating expenditure for the 2019/20 budget year increased by R4.6 million when it compared to 2018/19 Adjustment Budget, and is expected to increase by R500 000 in the 2020/21 and increase by R6.9 million in the 2021/22 financial year.

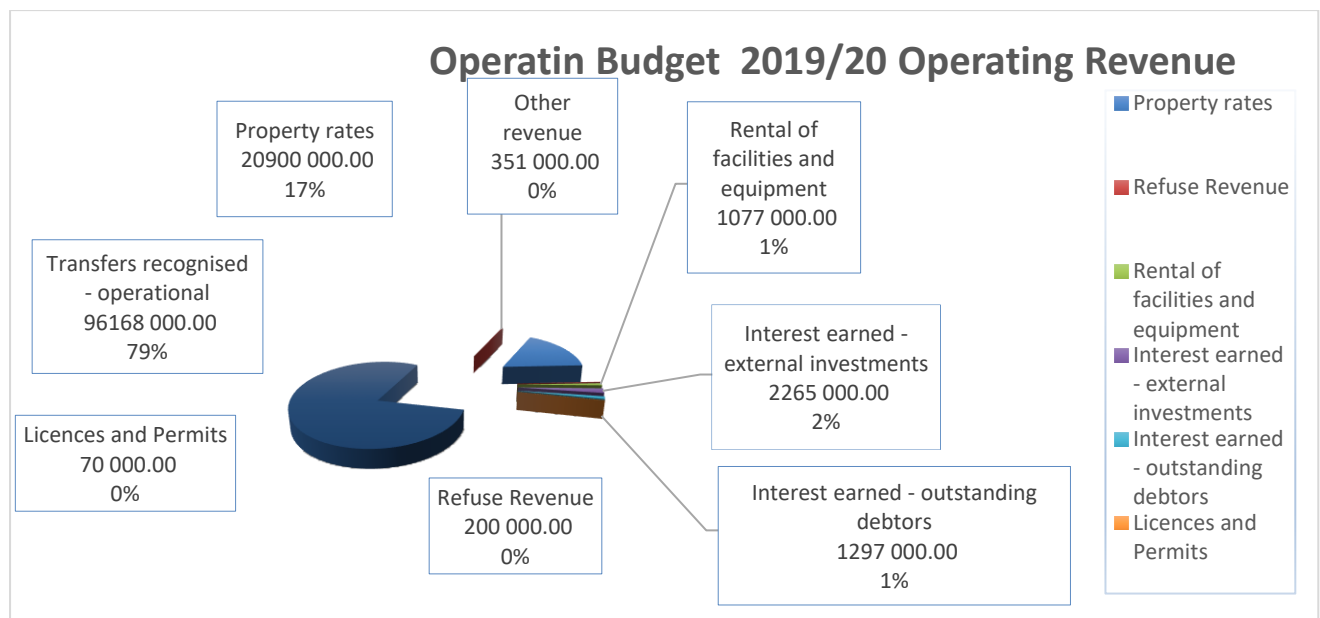
The capital income for 2019/20 is expected to increase to R47.3 million, further decrease to R23.5 million in 2020/21 and increase to R25 million in the 2021/22 financial year. This capital income is per 2019 DORB allocation plus R11.5 million from COGTA grant and R13.5 internal funded projects for 2019/20.

1.4. OVERVIEW OF THE DRAFT BUDGET 2019/20

1.4.1 Operating Revenue

The total operating revenue in the 2019/20 draft budget, including Property rates, Rental of facilities and equipment, other revenue, Refuse revenue, Licenses and permits, Interest earned outstanding debtors, Interest external investment and transfers recognised operational.

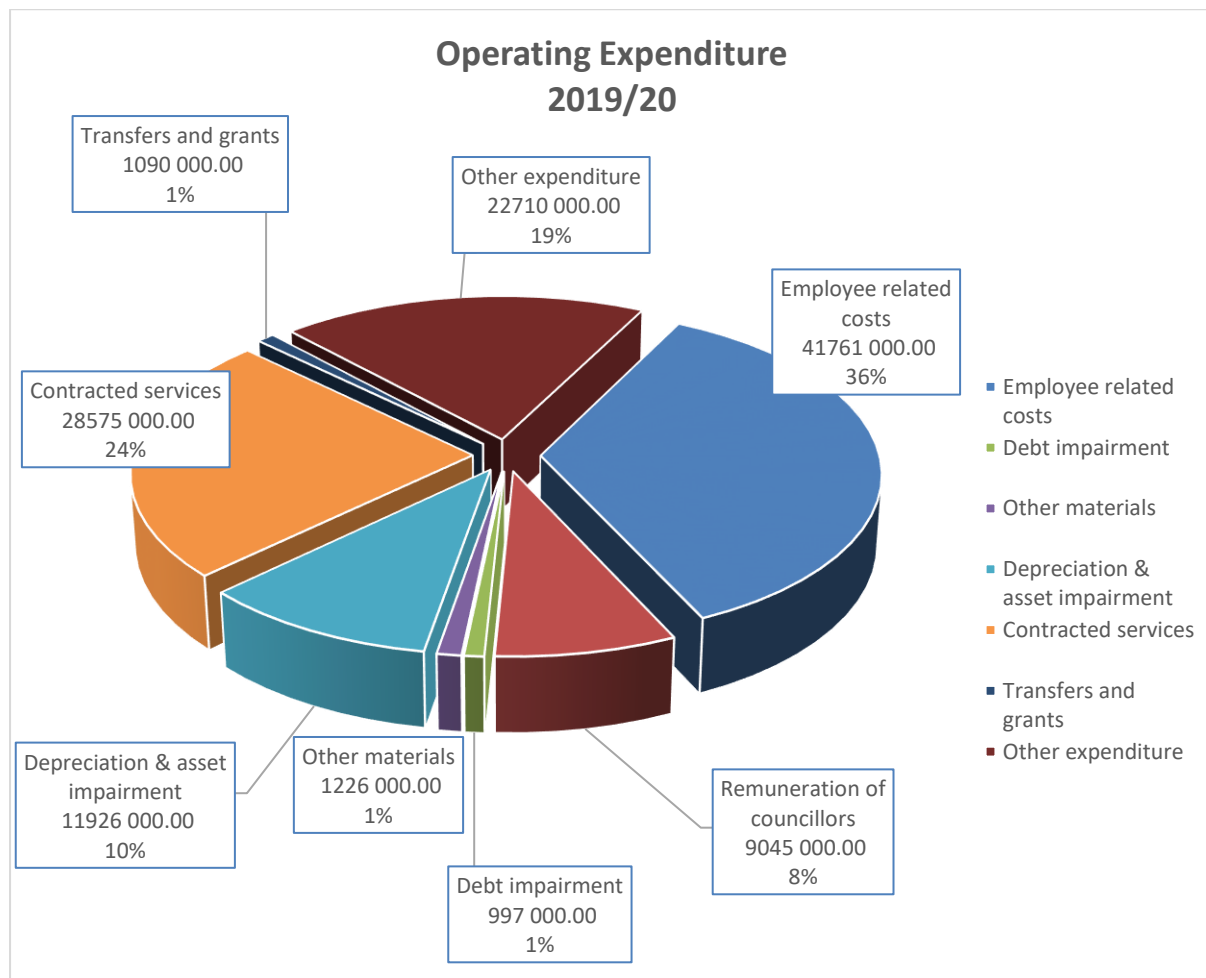
2019/20	
Operating Revenue	
Description	
Property rates	20 900 000
Refuse Revenue	200 000
Rental of facilities and equipment	1 077 000
Interest earned - external investments	2 265 000
Interest earned - outstanding debtors	1 297 000
Licences and Permits	70 000
Transfers recognised - operational	96 168 000
Other revenue	351 000
	122 328 000



4.1.2 Operating expenditure

Total operating expenditure in the 2019/20 draft budget includes the, Employee related cost, Remuneration for councillors, Depreciation and assets impairment, Debts impairment, Contracted services, Transfers and grants and other expenditure

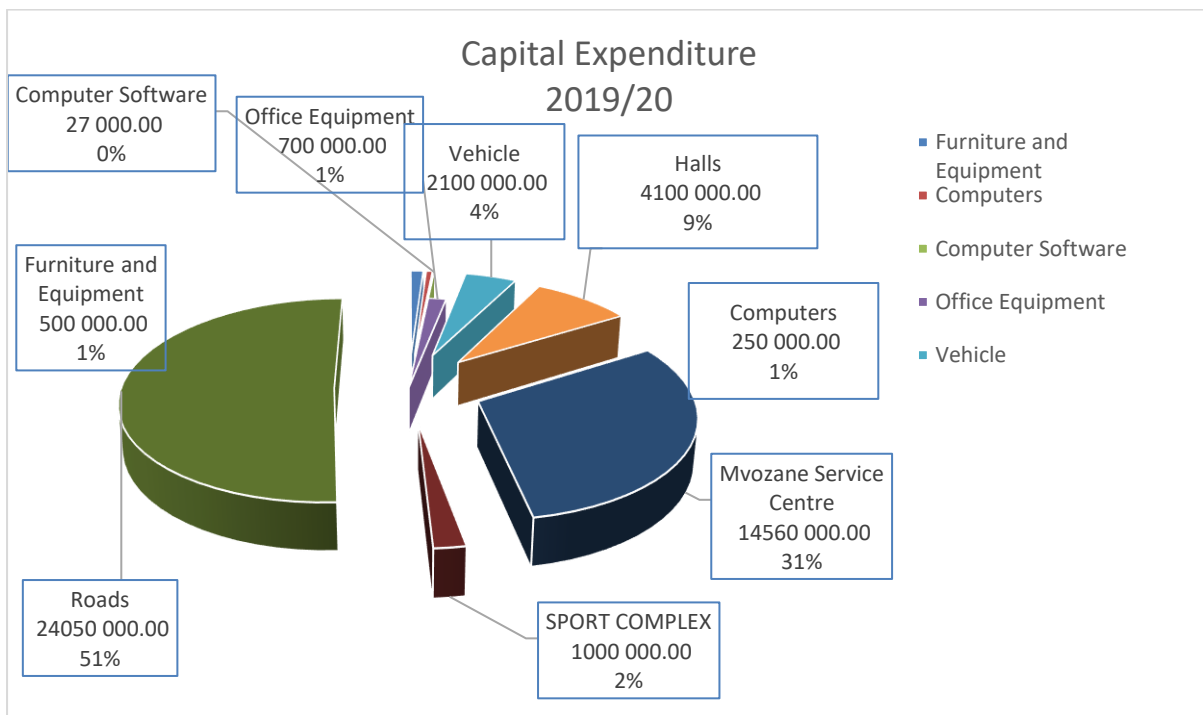
2019/20 Operational Expenditure	
Account Description	Amount
Employee related costs	41 761 000
Remuneration of councillors	9 045 000
Debt impairment	997 000
Depreciation & asset impairment	11 926 000
Other Material	1 226 000
Contracted services	28 575 000
Transfers and grants	1 090 000
Other expenditure	22 710 000
Total operational expenditure	117 330 000



4.1.3 Capital Expenditure / Projects

The capital expenditure is estimated to be R47.3 million, this total expenditure is made of the purchase of furniture and equipment, computers, computer software, vehicles, construction of roads, sport complex, Service centre and community halls.

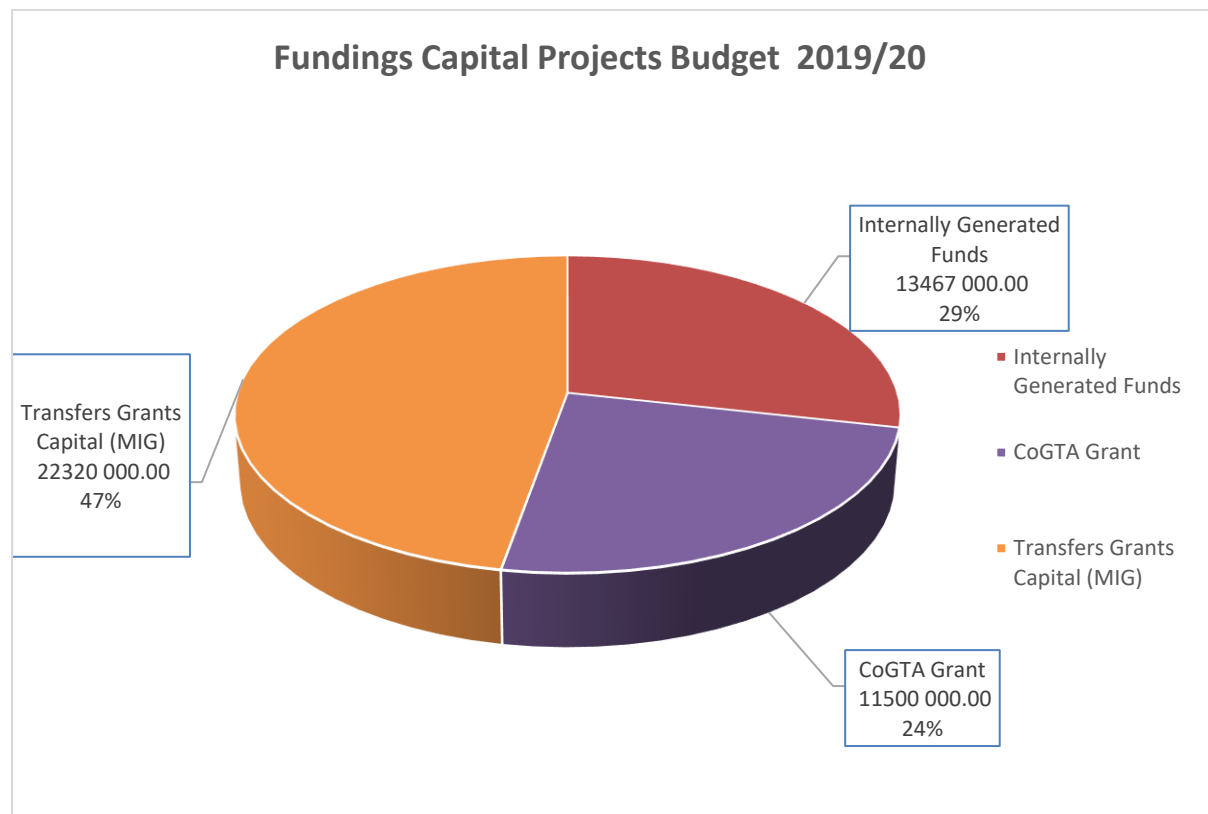
Budget 2019/20	
Capital Expenditure	
Description	Amount
Furniture and Equipment	500 000
IT Computers	250 000
Office Equipment	700 000
Vehicle	2 100 000
Computer Software	27 000
Halls	4 100 000
Sport Complex	1 000 000
Mvozane Service centre	14 560 000
Roads	24 050 000
	47 287 000



4.1.4 Funding of Capital Projects

Funding's of capital projects is as follows:-

Budget 2019/20	
Capital Funding	
Description	Amount
Internally generated funds	13 476 000
COGTA Grant	11 500 000
Municipal Infrastructure Grant (MIG)	22 320 000
Total capital funding	45 687 000



1.4.5 Expenditure on Conditional Grants Allocation

1.4.5.1 Municipal Infrastructure Grant (MIG)

The MIG funds the provisions of infrastructure to provide basic services, road and social infrastructure for poor households in all municipal areas. MIG finance all the projects approved by COGTA. The 2019/20 projects would be as follows:-

Name of the Projects	2019/20 Cost
MIG PROJECT - ESIHLAHLENI ROAD Ward 10	8 000 000
MIG PROJECT - ESIHLAHLENI BRIDGE Ward 10	6 770 000
MIG PROJECT –PHAKADE MULTI PURPOSE HALL Ward 09	1 500 000
MIG PROJECT- COLI CAUSEWAY – Ward 9	2 000 000
MIG PROJECT-MNYAMENI SPORT COMPLEX -Ward 11	1 000 000
MIG PROJECT-PITSHINI ROAD-Ward 11	450 000
MIG PROJECT- MULTI PURPOSE HALL WARD 3	1 462 000
Total Project cost	22 320 000

Internal funded electrification projects

Name of the Projects	TOTAL COST
Internal funded PROJECT-ESIHLAHLENI ROAD BRIDGE	5 230 000
	5 230 000

1.4.5.2. Integrated National Electrification Grant (INEP)

The INEP funds would use to fund the electrification projects as per 2019/20 budget, which are as follows

Name of the Projects	UNITS	TOTAL COST
ELECTRIFICATION VULAMEHLO(50) - Ward 2		1 375 000
ELECTRIFICATION EKUNQOBENI(8) - Ward 03		220 000
ELECTRIFICATION VUMBU/ USHIKISHI(100) - Ward 08		2 750 000
ELECTRIFICATION EMPUNGENI(28) - Ward 04		770 000
ELECTRIFICATION EMKHOVINI(50) - Ward 11 (<i>R1 090 000 internal funded</i>)		285 000
		5 400 000

Internal funded electrification projects

Name of the Projects	UNITS	TOTAL COST
ELECTRIFICATION EMKHOVINI(50) - Ward 11		1 090 000
		1 090 000

1.4.5.3. CoGTA Grant-Mvozane Community Centre

Name of the Projects	TOTAL COST
Mvozane Service Centre <i>(R3 060 000 Internal funded)</i>	11 500 000
	11 500 000

Internal funded Mvozane Service Centre

Name of the Projects	TOTAL COST
Mvozane Service Centre	3 060 000
	3 060 000

1.4.5.4. Financial Management Grant (FMG)

Name of the Projects	TOTAL COST
FMG – Intern salaries	500 000
FMG GRANT : Upgrade on renewal license Fee	300 000
FMG GRANT : Audit committee Fees	200 000
FMG GRANT : Training of Financial Systems	400 000
FMG GRANT: Internal Auditor	500 000
	1 900 000

1.4.5.5. EPWP

Name of the Projects	TOTAL COST
EPWP - Salaries and wages- Data capture	66 250.00
EPWP - Small tools	50 000.00
EPWP- Uniform and protective clothing	250 000.00
EPWP- Stipend for EPWP workers	958 750.00
	1 325 000

1.4.5.6. Library Grant

Name of the Projects	TOTAL COST
LIBRARY - WATER - 0008001185	292 000.00
LIBRARY - ELECTRICITY - 7483671473	146 000.00
LIBRARY - TELEPHONE - 629901921998	146 000.00
LIBRARY - Small tools	146 000.00
LIBRARY - SECURITY	525 600.00
LIBRARY - Cleaning material	219 000.00
LIBRARY - Stationery	292 000.00
LIBRARY - SALARIES	146 000.00
LIBRARY -Repairs	197 100.00
LIBRARY -Lease expense	117 300.00
	2 227 000

1.5. **ANNUAL BUDGET TABLES (A1-A10)**

TABLES

A1

TO

A10

Table A1 Budget summary

KZN294 Maphumulo - Table A1 Budget Summary										
Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Financial Performance										
Property rates	14 074	12 658	15 401	16 298	13 119	13 119	–	20 900	22 154	23 483
Service charges	–	–	1	115	5	5	–	200	6	6
Investment revenue	2 062	3 197	2 864	2 400	2 400	2 400	–	2 265	2 401	2 545
Transfers recognised - operational	73 180	74 663	79 106	85 742	85 684	85 684	–	96 168	100 215	106 077
Other own revenue	4 080	2 510	2 555	4 348	3 339	3 339	–	2 795	2 963	3 141
Total Revenue (excluding capital transfers and contributions)	93 395	93 028	99 927	108 903	104 547	104 547	–	122 328	127 738	135 252
Employee costs	25 439	27 200	30 575	39 967	34 757	34 757	–	41 761	41 851	45 202
Remuneration of councillors	6 326	6 512	8 245	8 300	8 355	8 355	–	9 045	9 407	9 783
Depreciation & asset impairment	11 106	11 901	13 521	10 497	10 731	10 731	–	11 926	11 358	11 926
Finance charges	1 520	805	247	42	38	38	–	–	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	1 226	1 324	1 393
Transfers and grants	–	–	–	1 200	1 200	1 200	–	1 090	–	–
Other expenditure	44 818	10 744	48 596	48 889	57 607	57 607	–	52 282	53 827	56 431
Total Expenditure	89 209	57 162	101 184	108 894	112 688	112 688	–	117 330	117 767	124 735
Surplus/(Deficit)	4 186	35 866	(1 257)	8	(8 141)	(8 141)	–	4 998	9 971	10 516
Transfers and subsidies - capital (monetary allocation)	34 210	21 687	26 342	29 435	31 940	31 940	–	33 820	23 365	24 869
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Capital expenditure & funds sources										
Capital expenditure	27 389	28 831	36 469	33 722	36 968	36 968	–	47 287	23 465	24 969
Transfers recognised - capital	26 210	21 301	22 646	29 435	31 940	31 940	–	33 820	23 365	24 869
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 179	7 530	13 823	4 287	5 027	5 027	–	13 467	100	100
Total sources of capital funds	27 389	28 831	36 469	33 722	36 968	36 968	–	47 287	23 465	24 969
Financial position										
Total current assets	40 949	49 953	46 303	42 896	38 978	39 833	–	39 278	39 414	39 257
Total non current assets	191 006	208 529	231 707	247 009	262 051	258 468	–	293 829	305 749	320 652
Total current liabilities	40 110	41 685	37 481	29 071	30 253	32 050	–	19 369	18 832	17 176
Total non current liabilities	9 481	1 758	916	239	1 015	920	–	990	1 020	11 250
Community wealth/Equity	182 365	215 039	239 613	260 596	269 760	265 332	–	312 748	325 311	331 482
Cash flows										
Net cash from (used) operating	39 903	45 440	35 998	36 475	26 417	26 417	–	45 309	47 574	49 953
Net cash from (used) investing	(25 745)	(27 324)	(39 555)	(33 722)	(30 933)	(30 933)	–	(45 687)	(47 971)	(50 370)
Net cash from (used) financing	(7 044)	(8 324)	(7 185)	(857)	(874)	(874)	–	–	–	–
Cash/cash equivalents at the year end	22 797	32 588	21 847	24 930	16 667	16 667	–	16 289	15 892	15 475
Cash backing/surplus reconciliation										
Cash and investments available	22 797	32 588	22 057	24 930	16 667	16 667	–	16 289	17 103	17 958
Application of cash and investments	22 316	21 634	14 014	16 418	14 895	16 001	–	6 393	6 287	15 561
Balance - surplus (shortfall)	481	10 954	8 043	8 512	1 772	666	–	9 895	10 816	2 397
Asset management										
Asset register summary (WDV)	178 635	208 529	231 706	241 741	258 468	–	–	294 415	307 113	320 785
Depreciation	–	11 209	12 698	10 497	10 551	–	–	11 926	11 358	11 926
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	2 009	4 920	8 055	7 074	–	–	6 915	6 947	7 295
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	9 824	–	–	5 107	5 107	5 107	8 843	8 843	9 374	9 936
Households below minimum service level										
Water:	11	11	11	11	11	11	11	11	11	11
Sanitation/sewage:	3	3	3	3	3	3	3	3	3	3
Energy:	13	13	13	13	13	13	13	13	13	13
Refuse:	19	19	19	19	19	19	19	19	19	19

Table-A2 Budget Financial Performance(Revenue and Expenditure by Standard Class)

KZN294 Maphumulo - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue - Functional										
<i>Governance and administration</i>		-	116 140	111 849	136 354	134 754	134 754	120 222	125 610	133 121
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	116 140	111 849	136 354	134 754	134 754	120 222	125 610	133 121
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	6 181	4 129	1 825	1 741	1 741	1 956	1 960	1 963
Community and social services		-	6 181	4 129	1 825	1 741	1 741	1 956	1 960	1 963
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	3 845	-	159	-	-	150	159	169
Planning and development		-	3 845	-	159	-	-	150	159	169
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	1	5	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1	5	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	126 167	115 983	138 338	136 495	136 495	122 328	127 729	135 252
Expenditure - Functional										
<i>Governance and administration</i>		-	80 713	69 943	75 780	84 761	84 761	86 048	88 359	93 161
Executive and council		-	22 300	22 012	26 671	30 847	30 847	28 306	24 498	25 448
Finance and administration		-	58 412	47 931	49 109	53 914	53 914	57 742	63 861	67 712
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	8 790	9 383	16 320	13 141	13 141	13 839	14 413	15 356
Community and social services		-	7 943	9 060	16 192	12 924	12 924	13 769	14 339	15 278
Sport and recreation		-	607	201	128	217	217	70	74	77
Public safety		-	240	122	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	11 004	11 015	14 396	12 713	12 713	12 748	11 210	12 245
Planning and development		-	4 450	3 259	4 276	3 945	3 945	3 380	1 141	1 420
Road transport		-	6 538	7 757	10 120	8 768	8 768	9 368	10 070	10 825
Environmental protection		-	16	-	-	-	-	-	-	-
<i>Trading services</i>		-	566	5 846	2 220	4 547	4 547	4 695	3 785	3 975
Energy sources		-	(253)	2 788	600	227	227	1 315	236	248
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	184	500	1 250	1 250	1 100	1 155	1 213
Waste management		-	819	2 874	1 120	3 070	3 070	2 280	2 394	2 514
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	101 073	96 187	108 715	115 163	115 163	117 330	117 767	124 735
Surplus/(Deficit) for the year		-	25 094	19 796	29 622	21 332	21 332	4 998	9 961	10 517

Table A3 Budget Financial Performance (Revenue and expenditure by municipal votes)

KZN294 Maphumulo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - Finance & Admin		-	93 489	98 065	99 307	100 885	100 885	100 943	105 174	119 105
Vote 2 - Finance & Admin 2		-	22 651	13 784	37 047	33 869	33 869	19 279	20 436	21 662
Vote 3 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	6 181	4 129	1 825	1 741	1 741	1 956	1 960	1 963
Vote 5 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	1	5	-	-	-	-	-	-
Vote 7 - Planning and Development		-	3 845	-	159	-	-	150	159	169
Vote 8 - Sports & Recreation		-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 10 - Housing		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	126 167	115 983	138 338	136 495	136 495	122 328	127 729	142 898
Expenditure by Vote to be appropriated	1									
Vote 1 - Finance & Admin		-	37 041	26 320	27 037	28 552	28 552	33 823	33 884	35 732
Vote 2 - Finance & Admin 2		-	21 371	21 611	22 072	25 362	25 362	23 919	29 977	31 980
Vote 3 - Executive & Council		-	22 300	22 012	26 671	30 847	30 847	28 306	24 498	25 448
Vote 4 - Community and Social Services		-	7 941	8 621	15 942	12 456	12 456	13 769	14 339	15 278
Vote 5 - Community and Social Services 2		-	-	408	250	418	418	-	-	-
Vote 6 - Waste Management		-	819	3 057	1 620	4 320	4 320	3 380	3 549	3 726
Vote 7 - Planning and Development		-	4 450	3 259	4 276	3 945	3 945	3 380	1 141	1 420
Vote 8 - Sports & Recreation		-	354	2 989	728	444	444	1 385	310	325
Vote 9 - Road Transport		-	6 538	7 757	10 120	8 768	8 768	9 368	10 070	10 825
Vote 10 - Housing		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	100 815	96 033	108 715	115 113	115 113	117 330	117 767	124 735
Surplus/(Deficit) for the year	2	-	25 352	19 949	29 622	21 382	21 382	4 998	9 961	18 163

Table A4 Budget Financial Performance (Revenue and expenditure)

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Revenue By Source											
Property rates	2	14 074	12 658	15 401	16 298	13 119	13 119	–	20 900	22 154	23 483
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	1	115	5	5	–	200	6	6
Rental of facilities and equipment		743	906	767	864	998	998		1 077	1 142	1 210
Interest earned - external investments		2 062	3 197	2 864	2 400	2 400	2 400		2 265	2 401	2 545
Interest earned - outstanding debtors		1 468	1 458	1 029	1 870	1 870	1 870		1 297	1 375	1 458
Dividends received									–	–	–
Fines, penalties and forfeits									–	–	–
Licences and permits				0	1 001	101	101		70	74	78
Agency services									–	–	–
Transfers and subsidies		73 180	74 663	79 106	85 742	85 684	85 684		96 168	100 215	106 077
Other revenue	2	1 869	146	656	612	370	370	–	351	372	394
Gains on disposal of PPE				102							
Total Revenue (excluding capital transfers and contributions)		93 395	93 028	99 927	108 903	104 547	104 547	–	122 328	127 738	135 252
Expenditure By Type											
Employee related costs	2	25 439	27 200	30 575	39 967	34 757	34 757	–	41 761	41 851	45 202
Remuneration of councillors		6 326	6 512	8 245	8 300	8 355	8 355		9 045	9 407	9 783
Debt impairment	3	3 036	640	1 905	883	883	883		997	1 047	1 099
Depreciation & asset impairment	2	11 106	11 901	13 521	10 497	10 731	10 731	–	11 926	11 358	11 926
Finance charges		1 520	805	247	42	38	38				
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8								1 226	1 324	1 393
Contracted services		18 908	9 958	28 015	18 721	22 670	22 670	–	28 575	29 111	30 545
Transfers and subsidies		–	–	–	1 200	1 200	1 200	–	1 090	–	–
Other expenditure	4, 5	22 729	–	18 676	29 285	34 053	34 053	–	22 710	23 669	24 787
Loss on disposal of PPE		145	146								
Total Expenditure		89 209	57 162	101 184	108 894	112 688	112 688	–	117 330	117 767	124 735
Surplus/(Deficit)		4 186	35 866	(1 257)	8	(8 141)	(8 141)	–	4 998	9 971	10 516
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		34 210	21 687	26 342	29 435	31 940	31 940		33 820	23 365	24 869
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Taxation											
Surplus/(Deficit) after taxation		38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385

Table A5 Budget capital expenditure by vote, standard classification and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Finance & Admin		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Admin 2		-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 10 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Finance & Admin		-	-	868	20	-	-	-	-	-	-
Vote 2 - Finance & Admin 2		171	-	1 685	560	580	580	-	300	100	100
Vote 3 - Executive & Council		230	-	-	5 000	5 000	5 000	-	750	-	-
Vote 4 - Community and Social Services		157	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services 2		26 612	24 811	7 008	27 642	29 779	29 779	-	43 710	-	-
Vote 6 - Waste Management		220	-	-	1 609	1 609	1 609	-	2 527	-	-
Vote 7 - Planning and Development		-	868	-	-	-	-	-	-	-	-
Vote 8 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	3 153	26 908	-	-	-	-	-	-	-
Vote 10 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		27 389	28 831	36 469	34 831	36 968	36 968	-	47 287	100	100
Total Capital Expenditure - Vote		27 389	28 831	36 469	34 831	36 968	36 968	-	47 287	100	100
Capital Expenditure - Functional											
Governance and administration		391	24 811	2 553	1 780	2 189	2 189	-	3 577	100	100
Executive and council		-	-	-	20	-	-	-	-	-	-
Finance and administration		391	24 811	2 553	1 760	2 189	2 189	-	3 577	100	100
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		230	868	7 008	9 855	10 863	10 863	-	19 660	-	-
Community and social services		230	868	7 008	9 855	10 863	10 863	-	19 660	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		26 768	3 153	26 908	22 087	23 916	23 916	-	24 050	23 365	24 869
Planning and development		157	-	-	-	-	-	-	-	-	-
Road transport		26 612	3 153	26 908	22 087	23 916	23 916	-	24 050	23 365	24 869
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	27 389	28 831	36 469	33 722	36 968	36 968	-	47 287	23 465	24 969
Funded by:											
National Government		26 210	21 301	22 646	21 942	21 942	21 942	-	22 320	23 365	24 869
Provincial Government		-	-	-	7 493	9 998	9 998	-	11 500	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	26 210	21 301	22 646	29 435	31 940	31 940	-	33 820	23 365	24 869
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 179	7 530	13 823	4 287	5 027	5 027	-	13 467	100	100
Total Capital Funding	7	27 389	28 831	36 469	33 722	36 968	36 968	-	47 287	23 465	24 969

Table A6 Budget Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Current assets											
Cash		2 125	2 645	3 112	3 325	1 558	1 558		1 650	1 732	1 819
Call investment deposits	1	20 671	29 943	18 945	21 604	15 109	15 109	–	11 231	10 752	10 248
Consumer debtors	1	11 817	14 236	18 422	16 182	19 501	20 356	–	19 719	18 877	17 693
Other debtors		6 335	3 129	5 824	1 785	2 810	2 810		3 270	3 433	3 605
Current portion of long-term receivables											
Inventory	2										
Total current assets		40 949	49 953	46 303	42 896	38 978	39 833	–	35 870	34 795	33 365
Non current assets											
Long-term receivables		–									
Investments											
Investment property		12 047	11 508	10 971	10 586	10 586	10 586		10 586	11 116	11 671
Investment in Associate											
Property, plant and equipment	3	178 635	196 039	219 931	235 441	250 660	247 168	–	282 529	294 633	307 681
Biological											
Intangible		324	982	804	714	714	714		1 299	1 364	1 433
Other non-current assets											
Total non current assets		191 006	208 529	231 707	247 009	262 051	258 468	–	293 829	305 749	320 652
TOTAL ASSETS		231 956	258 482	278 010	289 905	301 028	298 302	–	329 699	340 544	354 017
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	7 513	2 683	849	857	841	841	–	–	–	–
Consumer deposits											
Trade and other payables	4	32 596	39 003	35 946	28 213	29 412	31 209	–	19 019	18 464	16 790
Provisions				686					350	368	386
Total current liabilities		40 110	41 685	37 481	29 071	30 253	32 050	–	19 369	18 832	17 176
Non current liabilities											
Borrowing		3 077	850	–	–	–	–	–	–	–	–
Provisions		6 405	908	916	239	1 015	920	–	990	1 020	11 250
Total non current liabilities		9 481	1 758	916	239	1 015	920	–	990	1 020	11 250
TOTAL LIABILITIES		49 591	43 444	38 397	29 310	31 268	32 970	–	20 359	19 852	28 426
NET ASSETS	5	182 365	215 039	239 613	260 596	269 760	265 332	–	309 340	320 692	325 591
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		182 365	215 039	239 613	260 596	269 760	265 332	–	309 340	320 692	325 591
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	182 365	215 039	239 613	260 596	269 760	265 332	–	309 340	320 692	325 591

Table A7 Budget Cash Flow**KZN294 Maphumulo - Table A7 Budgeted Cash Flows**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		14 074	15 819	15 401	11 572	10 074	10 074		12 811	13 451	14 124
Service charges					115	0	0		–	–	–
Other revenue		2 612	146	1 424	2 218	1 387	1 387		1 342	1 409	1 480
Government - operating	1	81 809	74 822	78 688	85 742	85 684	85 684		96 168	100 976	106 025
Government - capital	1	21 689	21 301	22 646	26 942	26 942	26 942		29 320	35 511	37 287
Interest		2 313	3 197	3 893	2 400	2 400	2 400		2 265	2 378	2 497
Dividends									–	–	–
Payments											
Suppliers and employees		(69 291)	(69 040)		(91 272)	(98 833)	(98 833)		(97 317)	(100 870)	(105 914)
Finance charges		(1 520)	(805)	(247)	(42)	(37)	(37)		–	–	–
Transfers and Grants	1	(11 786)		(85 807)	(1 200)	(1 200)	(1 200)		(1 090)	(5 282)	(5 546)
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 903	45 440	35 998	36 475	26 417	26 417	–	43 499	47 574	49 953
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (Increase) in non-current debtors		404		(2 684)		(2 665)	(2 665)		–	–	–
Decrease (increase) other non-current receivables		1 099				–	–		–	–	–
Decrease (increase) in non-current investments						8 700	8 700		–	–	–
Payments											
Capital assets		(27 248)	(27 324)	(36 872)	(33 722)	(36 968)	(36 968)		(47 285)	(47 971)	(50 370)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(25 745)	(27 324)	(39 555)	(33 722)	(30 933)	(30 933)	–	(47 285)	(47 971)	(50 370)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing			(8 324)						–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		(7 044)		(7 185)	(857)	(874)	(874)		–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7 044)	(8 324)	(7 185)	(857)	(874)	(874)	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		7 114	9 792	(10 742)	1 895	(5 390)	(5 390)	–	(3 786)	(397)	(417)
Cash/cash equivalents at the year begin:	2	15 683	22 797	32 588	23 034	22 057	22 057		16 667	12 881	12 484
Cash/cash equivalents at the year end:	2	22 797	32 588	21 847	24 930	16 667	16 667	–	12 881	12 484	12 067

Table A8 Cash backed Reserves/ accumulated surplus reconciliation**KZN294 Maphumulo - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	20 671	29 943	18 945	21 604	15 109	15 109	–	11 231	10 752	10 248
Other current investments > 90 days		2 125	2 645	3 112	3 325	1 558	1 558	–	1 650	1 732	1 819
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		22 797	32 588	22 057	24 930	16 667	16 667	–	12 881	12 484	12 067
Application of cash and investments											
Unspent conditional transfers		16 546	16 705	12 591	8 693	7 593	9 389	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	(635)	4 021	507	7 486	6 287	5 691	–	5 403	5 267	4 311
Other provisions		6 405	908	916	239	1 015	920	–	990	1 020	1 125
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		22 316	21 634	14 014	16 418	14 895	16 001	–	6 393	6 287	5 436
Surplus(shortfall)		481	10 954	8 043	8 512	1 772	666	–	6 487	6 197	6 631

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	16 685	18 277	22 848	12 034	15 532	16 128	–	13 616	13 197	12 479
Creditors due	16 050	22 298	23 355	19 520	21 819	21 819	–	19 019	18 464	16 790
Total	635	(4 021)	(507)	(7 486)	(6 287)	(5 691)	–	(5 403)	(5 267)	(4 311)

Debtors collection assumptions

Balance outstanding - debtors	18 153	17 365	24 246	17 967	22 311	23 166	–	22 989	22 311	21 298
Estimate of debtors collection rate	91.9%	105.3%	94.2%	67.0%	69.6%	69.6%	0.0%	59.2%	59.2%	58.6%

Long term investments committed

Balance (Insert description; eg sinking fund)

	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Other (list)										
	–	–	–	–	–	–	–	–	–	–

Table A9 Assets management

KZN294 Maphumulo - Table A9 Asset Management										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	28 251	36 731	33 722	40 805	-	47 287	-	-
Roads Infrastructure		-	3 153	28 038	22 087	26 539	-	24 050	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	122	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	3 153	28 038	22 087	26 661	-	24 050	-	-
Community Facilities		-	21 231	7 008	9 855	8 885	-	18 660	-	-
Sport and Recreation Facilities		-	-	-	-	4 049	-	1 000	-	-
Community Assets		-	21 231	7 008	9 855	12 934	-	19 660	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	868	-	-	-	-	27	-	-
Intangible Assets		-	868	-	-	-	-	27	-	-
Computer Equipment		-	309	503	280	313	-	250	-	-
Furniture and Office Equipment		-	259	159	450	897	-	1 200	-	-
Machinery and Equipment		-	199	87	350	-	-	-	-	-
Transport Assets		-	2 233	937	700	-	-	2 100	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	28 251	36 731	33 722	40 805	-	47 287	-
Roads Infrastructure	-	-	3 153	28 038	22 087	26 539	-	24 050	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	122	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	3 153	28 038	22 087	26 661	-	24 050	-
Community Facilities	-	-	21 231	7 008	9 855	8 885	-	18 660	-
Sport and Recreation Facilities	-	-	-	-	-	4 049	-	1 000	-
Community Assets	-	-	21 231	7 008	9 855	12 934	-	19 660	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	868	-	-	-	-	27	-
Intangible Assets	-	-	868	-	-	-	-	27	-
Computer Equipment	-	-	309	503	280	313	-	250	-
Furniture and Office Equipment	-	-	259	159	450	897	-	1 200	-
Machinery and Equipment	-	-	199	87	350	-	-	-	-
Transport Assets	-	-	2 233	937	700	-	-	2 100	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	-	-	28 251	36 731	33 722	40 805	-	47 287	-

ASSET REGISTER SUMMARY - PPE (WDV)	5	178 635	208 529	231 706	241 741	258 468	–	294 415	307 113	320 785
Roads Infrastructure		108 040	73 606	95 597	96 030	98 718		117 248	123 110	129 266
Storm water Infrastructure								–	–	–
Electrical Infrastructure								–	–	–
Water Supply Infrastructure								–	–	–
Sanitation Infrastructure								–	–	–
Solid Waste Infrastructure								–	–	–
Rail Infrastructure								–	–	–
Coastal Infrastructure								–	–	–
Information and Communication Infrastructure								–	–	–
Infrastructure		108 040	73 606	95 597	96 030	98 718	–	117 248	123 110	129 266
Community Assets			98 980	102 612	63 475	77 111		145 473	155 768	162 938
Heritage Assets								–	–	–
Investment properties			11 508	10 971	10 586	10 586		10 049	9 512	8 975
Other Assets								–	–	–
Biological or Cultivated Assets								–	–	–
Intangible Assets			982	804	714	714		571	510	488
Computer Equipment					866	919		1 807	815	850
Furniture and Office Equipment			3 009	2 721	1 695	1 742		3 008	2 424	2 545
Machinery and Equipment			17 758	15 968	14 290	15 292		12 727	13 471	14 144
Transport Assets			2 686	3 032	3 085	2 385		3 532	1 503	1 579
Land		70 596			51 000	51 000		–	–	–
Zoo's, Marine and Non-biological Animals								–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	178 635	208 529	231 706	241 741	258 468	–	294 415	307 113	320 785
EXPENDITURE OTHER ITEMS										
Depreciation	7	–	13 218	17 618	18 552	17 625	–	18 841	18 305	19 220
Repairs and Maintenance by Asset Class	3	–	2 009	4 920	8 055	7 074	–	6 915	6 947	7 295
Roads Infrastructure		–	328	537	2 200	1 827	–	1 600	1 680	1 764
Storm water Infrastructure		–	–	–	–	–	–	600	630	662
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	328	537	2 200	1 827	–	2 200	2 310	2 426
Community Facilities		–	511	1 326	1 500	1 450	–	500	525	551
Sport and Recreation Facilities		–	33	51	70	70	–	70	74	77
Community Assets		–	544	1 377	1 570	1 520	–	570	599	628
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	58	1 150	1 180	–	1 550	1 628	1 709
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	58	1 150	1 180	–	1 550	1 628	1 709
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	150	150	–	–	–	–
Furniture and Office Equipment		–	47	26	15	–	–	225	236	248
Machinery and Equipment		–	–	1 849	2 100	1 527	–	1 500	1 575	1 654
Transport Assets		–	1 090	1 073	870	870	–	870	600	630
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		–	13 218	17 618	18 552	17 625	–	18 841	18 305	19 220
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	1.0%	2.2%	3.4%	2.8%	0.0%	2.4%	2.4%	2.4%
Renewal and upgrading and R&M as a % of PPE		0.0%	1.0%	2.0%	3.0%	3.0%	0.0%	2.0%	2.0%	2.0%
References										
1. Detail of new assets provided in Table SA34a										
2. Detail of renewal of existing assets provided in Table SA34b										
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c										
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure										
5. Must reconcile to 'Budgeted Financial Position' (written down value)										
6. Detail of upgrading of existing assets provided in Table SA34e										
7. Detail of depreciation provided in Table SA34d										
Check balance to A6		(29 894)	(23 178)	(15 035)	(20 219)	0	–	0	(0)	0

Table A10 Basic service delivery measurement

KZN294 Maphumulo - Table A10 Basic service delivery measurement										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
Water:										
Piped water inside dwelling		1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257
Piped water inside yard (but not in dwelling)		1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564
Using public tap (at least min.service level)		4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096
Other water supply (at least min.service level)		2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346
Minimum Service Level and Above sub-total		9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263
Using public tap (< min.service level)		-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)		-	-	-	-	-	-	-	-	-
No water supply		10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
Below Minimum Service Level sub-total		10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
Total number of households	5	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		432	432	432	432	432	432	432	432	432
Flush toilet (with septic tank)		268	268	268	268	268	268	268	268	268
Chemical toilet		3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
Pit toilet (ventilated)		4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627
Other toilet provisions (> min.service level)		7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806
Minimum Service Level and Above sub-total		16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644
Bucket toilet		642	642	642	642	642	642	642	642	642
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690
Below Minimum Service Level sub-total		3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332
Total number of households	5	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976
Energy:										
Electricity (at least min.service level)		6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
Below Minimum Service Level sub-total		12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
Total number of households	5	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676
Refuse:										
Removed at least once a week		382	382	382	382	382	382	382	382	382
Minimum Service Level and Above sub-total		382	382	382	382	382	382	382	382	382
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		153	153	153	153	153	153	153	153	153
Using own refuse dump		16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700
Other rubbish disposal		189	189	189	189	189	189	189	189	189
No rubbish disposal		2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351
Below Minimum Service Level sub-total		19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393
Total number of households	5	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		9 824	-	-	5 107	5 107	5 107	8 843	9 374	9 936
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	9 824	-	-	5 107	5 107	5 107	8 843	9 374	9 936

Part 2 – Supporting Documentation

2.1. OVERVIEW OF THE DRAFT BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Mayor (Chair Person), Deputy Mayor, Speaker, Executive Member, MPAC Chair Person, Municipal Manager, Senior Managers, Budget and Expenditure Manager, Risk Manager and PMS Manager.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.2. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

A. Assets Managements

1. Capital Expenditure to Total Expenditure

2019/20 Budget

$$\begin{aligned} & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \quad \times 100 \\ & = \frac{\text{R47 287 000}}{\text{R164 617 000}} \quad \times 100 \\ & = \underline{\underline{29\%}} \end{aligned}$$

2017/18 Actual

$$\begin{aligned} & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \quad \times 100 \\ & = \frac{\text{R36 731 000}}{\text{R150 618 000}} \times 100 \\ & = \underline{\underline{24\%}} \end{aligned}$$

2. Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property

2019/20 Budget

$$\begin{aligned}
 & \text{Total Repairs and Maintenance} \\
 & \text{PPE and Investment Property (CV)} \quad \times 100 \\
 = & \quad \frac{\text{R6 915 000}}{\text{R293 115 000}} \times 100 \\
 = & \quad \underline{\underline{2\%}}
 \end{aligned}$$

2017/18 Actual

$$\begin{aligned}
 = & \quad \frac{\text{R4 920 150}}{\text{R230 902 000}} \times 100 \\
 = & \quad \underline{\underline{2\%}}
 \end{aligned}$$

We unable to meet the norm of 8% as we are a small municipality, but this won't distract the service delivery.

B. Liquidity Management

1. Cash/ Cost Coverage Ratio (Excl. Grants)

2019/20 Budget

(Cash and Cash equivalent-
Unspent conditional grant- overdraft) + Short term Inv. X 100
 Operating expenditures excl. non cash payments

$$\frac{(\text{R1 650 000} - 8\,793\,000 - 0) + \text{R14 639 000}}{\text{R104 407 000}} \times 100$$

7%

2017/18 Actual

$$\frac{(\text{R0} - 12\,591\,000 - 0) + \text{R22 056 000}}{\text{R103 550 000}} \times 100$$

9%

2. Current Ratio

2019/20 Budget

Current Assets
Current Liabilities

R35 870 000
R19 369 000

1.9 :1

2017/18 Actual

Current Assets
Current Liabilities

R46 275 000
R37 481 000

1.4:1

C. Debtors Management

1. Collection rate

2019/20 Budget

Gross debtors opening Balance + Billed Revenue-
Gross debtors closing Balance- Bad debts written off) x 100
Billed Revenue

(R 19 501 000+ R20 900 000 – R19 719 000) X 100
R20 900 000

98%

2017/18 Actual

Gross debtors Opening Balance + Billed Revenue-
Gross debtors Closing Balance- Bad debts written off) x 100
 Billed Revenue

(R 22 291 000+ R15 401 000 – R27 822 000 - 0) X 100
 R15 401 000

64%

2. Net Debtors days**2019/20 Budget**

(Gross Debtors - Bad Debts provision) X 365
 Actual Billed Revenue

R19 719 000 – R0 X 365
 R 20 900 000

294 Days

2017/18 Actual

(Gross Debtors - Bad Debts provision) X 365
 Actual Billed Revenue

R27 822 000 – R0 X 365
 R15 401 000

660 Days

D. Expenditure Management**3. Remuneration as a percentage of total operating expenditure****2019/20 Budget**

(Employees Related Cost and Councillors) X100
 Operating Expenditure

R 41 761 000 + R 9 045 000
 R117 330 000

44 %**2017/18 Actual**

(Employees Related Cost and Councillors) X100
 Operating Expenditure

R 31 806 000 + R 8 176 000
 R101 184 000

37%

4. Contracted Services of a total of operating Expenditure

2019/20 Budget

<u>Contracted Services</u>	x	100
Operating Expenses		

<u>R28 575 000</u>	x	100
R 117 330 000		

24 %**2017/18 Actual**

<u>Contracted Services</u>	x	100
Operating Expenses		

<u>R25 278 000</u>	x	100
R 101 073 000		

25 %

2.3. OVERVIEW OF BUDGET- RELATED POLICIES

The following budget related policies must be reviewed and approved by the council together with the approval of annual budget:

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Substance and Travelling Policy
- Cash Management & Investment Policy
- Borrowing Framework Policy and Guidelines

- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy

2.4. OVERVIEW OF BUDGET ASSUMPTIONS

2.4.1. General inflation outlook and its impact on the municipal activities

There are three key factors that have been taken into consideration in the compilation of the 2019/20 MTREF:

- National Government macro-economic targets;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration, Employee costs plus councillors remuneration is 43 per cent of total operating expenditure in the 2019/20 MTREF.

2.4.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality is not intended to take any borrowings to finance its capital assets for the 2019/20 budget year to minimise the interest rate costs and risk.

2.4.3. Collection rate for revenue services

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

Property Rate

The rate of Property rates revenue collection is currently expressed as a percentage (61 per cent) of annual billings.

Rental of facilities

The rate of rental of facilities revenue collection is currently expressed as a percentage (92 per cent) of annual billings.

Other revenues, Interest earned, License and Permits and Refuse revenue

The collection rate of the above revenue is expected to be 100% collection for 2019/20 budget.

2.4.4. Operational and Capital Grants

It has been assumed that 100 per cent of the grants will be received.

2.4.5. Salary increases

SALGA circular 1/2019 salaries and wages increase for the period of 1 July 2019 to 30 June 2020 state that the salaries and wages increase, in terms of clause 6.3 and 6.5 of the collective agreement shall be 6.5% with effect from 1 July 2019.

But, the municipality for salaries budget used 8% this percentage is based on the inflation 6.5% collective agreement plus 1.5% in case Municipal moved from grade 1 to grade 2.

2.4.6. Ability of the municipality to spend and deliver on the programmes

MFMA circular No.71 state that at least 10-20 percent of total expenditure will be spent on the implementation of capital projects. During the preparation of 2019/20 budget we anticipated to spend 28 percent of total expenditure to capital projects.

2.5. OVERVIEW OF BUDGET FUNDINGS

The budget is funded by national and provincial grants, property rates and other income.

2.5.1. Operating Revenue Framework

For Maphumulo Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue.

Below is the summary of revenue classified by main revenue source

Table-1 Summary of revenue classified by main revenue source

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source											
Property rates	2	14 074	12 658	15 401	16 298	13 119	13 119	–	20 900	22 154	23 483
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	1	115	5	5	–	200	6	6
Rental of facilities and equipment		743	906	767	864	998	998		1 077	1 142	1 210
Interest earned - external investments		2 062	3 197	2 864	2 400	2 400	2 400		2 265	2 401	2 545
Interest earned - outstanding debtors		1 468	1 458	1 029	1 870	1 870	1 870		1 297	1 375	1 458
Dividends received									–	–	–
Fines, penalties and forfeits									–	–	–
Licences and permits				0	1 001	101	101		70	74	78
Agency services									–	–	–
Transfers and subsidies		73 180	74 663	79 106	85 742	85 684	85 684		96 168	100 215	106 077
Other revenue	2	1 869	146	656	612	370	370	–	351	372	394
Gains on disposal of PPE				102							
Total Revenue (excluding capital transfers and contributions)		93 395	93 028	99 927	108 903	104 547	104 547	–	122 328	127 738	135 252

2.6.2. Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The municipal property Rates is calculated based latest consolidated valuation roll received from the municipal property valuator which will be loaded to municipal system from 1st of July 2019. 2019/20 Budgeted property rates is R20.9 million expected to increase to R22.2 million 2020/21 and R23.5 million in 2021/22.

It is noted that there is the highly increase in property rates budget compared to 2017/18 audited AFS, this increase is due to the change of property market value in the new valuation roll. The new valuation roll increase by R 228.4 million.

This budget is prepared in consultation of the MPRA, revised tariffs and 2018/19 property rate policy.

2.5.2. Rental of facilities and equipment

Rental of facilities and equipment is made of hall hire fee and rental debtors. Rental debtors is based on billings whereas Hall hire fees based on actual receipts. The budget for rental debtors is R1.1 million and R21 300 hall hire fees.

2.5.3. Interest earned – External investments

The budget for interest receive on external investment is the overage of interest received from in 16/17 to 2017/18 financial year. Included in the budget for interest received on external investment and interest expected to receive from FNB main account and ABSA current account amounted to R2.3 million.

2.5.4. Interest Earned on outstanding Debtors

The interest on outstanding debtors is made of consumer and rental debtors, and this interest is informed by credit control policy. The budget for the interest earned on outstanding debtors is R26 000 and Consumer debtors is R1.3 million.

2.5.5. Licenses and Permits

2019/20 budget for license and permit is R67 100 expected to be collected from Motor licensing and R2 400 from business license. This budget is based on the 2018/19 collection.

2.5.6. Other Revenue

Other revenue is made up of cash sales which are tender document sales, Refund from LGSETA, income from shared services from Ndwedwe, other income and admin fees (amount paid by the third parties (AVBOB, Capital alliance and old mutual) for municipal administration on behalf of the third parties). The budget for other revenue is R351 000.

2.6.7. Refuse Removal

Municipality budget for refuse removal is R5 300 equivalent to 2018/19 billings.

2.6.8 Operating Transfers and Grant Receipts

Operating grants and transfers totals budget is R96.2 million and steadily increased to R100.2 million by 2020/21. This budgeted allocation is made in terms of 2019 Division of Revenue Bill together with Kwa-Zulu Natal provincial gazette.

2.6. EXPENDITURE ON ALLOCATION AND GRANTS PROGRAMMES

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Expenditure By Type											
Employee related costs	2	25 439	27 200	30 575	39 967	34 757	34 757	–	41 761	41 851	45 202
Remuneration of councillors		6 326	6 512	8 245	8 300	8 355	8 355	–	9 045	9 407	9 783
Debt impairment	3	3 036	640	1 905	883	883	883	–	997	1 047	1 099
Depreciation & asset impairment	2	11 106	11 901	13 521	10 497	10 731	10 731	–	11 926	11 358	11 926
Finance charges		1 520	805	247	42	38	38	–	–	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8	–	–	–	–	–	–	–	1 226	1 324	1 393
Contracted services		18 908	9 958	28 015	18 721	22 670	22 670	–	28 575	29 111	30 545
Transfers and subsidies		–	–	–	1 200	1 200	1 200	–	1 090	–	–
Other expenditure	4, 5	22 729	–	18 676	29 285	34 053	34 053	–	22 710	23 669	24 787
Loss on disposal of PPE		145	146	–	–	–	–	–	–	–	–
Total Expenditure		89 209	57 162	101 184	108 894	112 688	112 688	–	117 330	117 767	124 735

2.7.1. Operating Expenditure Framework

The Maphumulo's expenditure framework for the 2019/20 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programmes
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan, no funding allocation can be made.

2.7.2. Employee related cost

The budgeted allocation for employee related costs for the 2019/20 budget year is R41.7 million. This budget amount is made of current employee as per 2019 financial year, plus few vacant post as per the 2019/20 reviewed organogram, The 2019/20 salary increment is catered at 8%. Included in employees related cost is EPWP salaries which amount to R959 000.

2.7.3. Remuneration of councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. The determination of salaries, allowances and benefits of different members of Council is based on 04 percent council upper limit approved in December 2018.

2.7.4 Debt Impairments

The provision of debt impairment was determined based on an historical calculation of debt impairment as stated in 2017/18 audited AFS.

2.7.5. Depreciation

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy, 2019/20 Fixed asset register forecasts and all capital assets expected to be acquired during the budget year. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total to R11.9 million.

2.7.6. Contracted services

Contracted services comprises of all the operational services received by the municipality from different service providers. Including in contracted services are security fees, legal fee, repairs & maintenance, Communications, Public participation, waste removal, internal auditors, municipal Valuer and operating lease (printing machines) and other consultants. The total budget for contracted services expected to increase to R28.6 million in 2019/20 financial year.

2.7.7. Transfers and grants-Expenditure

The budget for transfers and grants expenditure is made of only electrification project funded internal which amount to R1.1 million.

2.7.8. Other expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality and a free basic service of R3.9million (Attached indigent register and workings)

2.7.9 Other material

The budget for other material is R1.3 million. Included in other material are all consumable stationery, small tools and other.

2.7. CAPITAL EXPENDITURE

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1										
Governance and administration		391	24 811	2 553	1 780	2 189	2 189	–	3 577	100	100
Executive and council					20	–	–				
Finance and administration		391	24 811	2 553	1 760	2 189	2 189		3 577	100	100
Internal audit											
Community and public safety		230	868	7 008	9 855	10 863	10 863	–	19 660	–	–
Community and social services		230	868	7 008	9 855	10 863	10 863		19 660		
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		26 768	3 153	26 908	22 087	23 916	23 916	–	24 050	23 365	24 869
Planning and development		157									
Road transport		26 612	3 153	26 908	22 087	23 916	23 916		24 050	23 365	24 869
Environmental protection											
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources											
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	27 389	28 831	36 469	33 722	36 968	36 968	–	47 287	23 465	24 969

2.7.3. New Assets

The budget for capital expenditure estimated to be R47.3 million. This budget consist of the purchase of Computers, Computer Software Vehicles, Furniture, and Office Equipment, construction of halls, Sport field, and roads and Community Service Centre. The funding for capital expenditure would be as follows

- 4.1. R22.3 million from MIG grant
- 4.2. R13.5 million internally generated funds
- 4.3. R11.5 million COGTA grant

Internally generated funds would be funded by the income received / generated from municipal operating revenue (property rate, rentals etc.) which is not committed to any purpose. Internal generated funds would fund the following assets

Community Service Centre	R3 060 000
Computer Equipment	R250 000
Office Equipment	R700 000
Furniture	R500 000
Computer software	R27 000
Motor vehicle	R2 100 000
Road P711	R1600 000
Esihlahleni Bridge	<u>R5 230 000</u>
	<u>13 467 000</u>

2.8.2 Renewal of existing assets and Repairs and Maintenance

The municipality doesn't have plans to renew existing assets. And this is not going to defeat the on-going concern of the municipality

2.8. Cash Flow Management

2.8.1. cash and cash equivalent

The cash and cash equivalent balance in the 2017/18 AFS is R23 million. Cash and cash equivalent at the end of the 2018/19 financial year is projected and expected to decrease to R16.7 million.

The cash and cash equivalent balance at the end of 2019/20 financial year expected to be R16.3 million.

2.8.2. 2019/20 annual budget Cash flow

KZN294 Maphumulo - Table A7 Budgeted Cash Flows

GENERAL INFORMATION - Table A1: Budgeted Cash Flows									2019/20 Medium Term Revenue & Expenditure Framework		
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		14 074	15 819	15 401	11 572	10 074	10 074		12 811	13 451	14 124
Service charges					115	0	0		-	-	-
Other revenue		2 612	146	1 424	2 218	1 387	1 387		1 342	1 409	1 480
Government - operating	1	81 809	74 822	78 688	85 742	85 684	85 684		96 168	100 976	106 025
Government - capital	1	21 689	21 301	22 646	26 942	26 942	26 942		29 320	35 511	37 287
Interest		2 313	3 197	3 893	2 400	2 400	2 400		2 265	2 378	2 497
Dividends									-	-	-
Payments											
Suppliers and employees		(69 291)	(69 040)		(91 272)	(98 833)	(98 833)		(97 317)	(100 870)	(105 914)
Finance charges		(1 520)	(805)	(247)	(42)	(37)	(37)		-	-	-
Transfers and Grants	1	(11 786)		(85 807)	(1 200)	(1 200)	(1 200)		(1 090)	(5 282)	(5 546)
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 903	45 440	35 998	36 475	26 417	26 417	-	43 499	47 574	49 953
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors		404		(2 684)		(2 665)	(2 665)		-	-	-
Decrease (increase) other non-current receivables		1 099				-	-		-	-	-
Decrease (increase) in non-current investments						8 700	8 700		-	-	-
Payments											
Capital assets		(27 248)	(27 324)	(36 872)	(33 722)	(36 968)	(36 968)		(47 285)	(47 971)	(50 370)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(25 745)	(27 324)	(39 555)	(33 722)	(30 933)	(30 933)	-	(47 285)	(47 971)	(50 370)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing			(8 324)						-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(7 044)		(7 185)	(857)	(874)	(874)		-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7 044)	(8 324)	(7 185)	(857)	(874)	(874)	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		7 114	9 792	(10 742)	1 895	(5 390)	(5 390)	-	(3 786)	(397)	(417)
Cash/cash equivalents at the year begin:	2	15 683	22 797	32 588	23 034	22 057	22 057		16 667	12 881	12 484
Cash/cash equivalents at the year end:	2	22 797	32 588	21 847	24 930	16 667	16 667	-	12 881	12 484	12 067

- Cash from operating Activities**

The municipality budget for revenue to be received in 2018/19 budget year is R141.9 million that consist of the following sources:-

- Property Rates, penalties and collection charged**

The budgeted collection rates from property rates is measured using 61 percent collection rate.

- **Other Revenue**

The budget for other revenue comprises of cash inflow from rental of facilities and equipment's and other revenue account collections. Rentals actual collection rate is 92 percent and other revenue is 100 percent

- **Interest earned on external investments**

Interest earned on external investment collation rate is 100%.

2.8.3. Cash from Investing activities

The budget for investing activities is made of the capital expenditure, which is budgeted to be R45.7 million in the budget year.

2.9.5 Application of cash and investment

- **Unspent Conditional Grants**

Municipality is budgeted to spend 100% of conditional grants received in 2019/20 budget year. The unspent grants required to be cash backed is NIL for 2019/20 financial year.

OTHER SUPPORTING TABLES

KZN294 Maphumulo - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		23 898	12 658	15 401	21 405	18 227	18 227		29 743	31 528	33 419
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		9 824			5 107	5 107	5 107		8 843	9 374	9 936
Net Property Rates		14 074	12 658	15 401	16 298	13 119	13 119	-	20 900	22 154	23 483
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-		-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-		-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-		-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue				1	115	5	5		200	6	6
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-		-	-	-
Net Service charges - refuse revenue		-	-	1	115	5	5	-	200	6	6
Other Revenue by source											
Tender Document Sales		251	146	656	194	194	194		117	124	131
Refunds from LGSETA		1 418			47	67	67		75	80	84
License and permit Fees		6			-	-	-				
Admin Fees					9	9	9		9	10	10
Other income (Shared Service received from Ndwedwe)		5			159	-	-		150	159	169
other income (unknown Deposit)		23			185	101	101				
Library Fees					20	-	-				
Refuse Removal		166									
Total 'Other' Revenue	3										
	1	1 869	146	656	612	370	370	-	351	372	394
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	20 423	27 200	30 575	27 730	24 472	24 472		29 981	23 659	25 550
Pension and UIF Contributions		2 265			3 180	3 422	3 422		4 239	4 478	4 840
Medical Aid Contributions		1 020			1 489	1 438	1 438		1 822	1 960	2 117
Overtime					2 311	177	177		-	-	-
Performance Bonus					12	1 434	1 434		-	-	-
Motor Vehicle Allowance		1 081			3 193	2 814	2 814		3 440	3 326	3 592
Cellphone Allowance		24			117	195	195		147	149	161
Housing Allowances		188			449	53	53		89	96	104
Other benefits and allowances		230			197	537	537		2 043	8 184	8 838
Payments in lieu of leave					336	-	-		-	-	-
Long service awards		208			37	217	217		-	-	-
Post-retirement benefit obligations					917	-	-		-	-	-
sub-total	4										
	5	25 439	27 200	30 575	39 967	34 757	34 757	-	41 761	41 851	45 202
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	25 439	27 200	30 575	39 967	34 757	34 757	-	41 761	41 851	45 202
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	x

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		11 106	11 901	13 521	10 497	10 731	10 731		11 926	11 358	11 926
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10										
Bulk purchases	1	11 106	11 901	13 521	10 497	10 731	10 731	–	11 926	11 358	11 926
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–
Transfers and grants											
Cash transfers and grants		–	–	–	1 200	1 200	1 200	–	1 090	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	1 200	1 200	1 200	–	1 090	–	–
Contracted services											
Security Services & Cleaning Services		3 397	9 958	28 015	4 691	8 665	8 665				
Repairs and maintenance		2 041			8 055	7 074	7 074				
Legal Services		6 525			700	1 026	1 026				
Internal Auditor		853			800	800	800				
Copying Machine rental		4 074			600	500	500				
Valuer		2 020			200	195	195				
Communications					2 580	2 699	2 699				
Piblicparticipation					95	212	212				
Waste Removal					1 000	1 500	1 500				
Other consultants											
Contracted Services									28 575	29 111	30 545
sub-total	1	18 908	9 958	28 015	18 721	22 670	22 670	–	28 575	29 111	30 545
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		18 908	9 958	28 015	18 721	22 670	22 670	–	28 575	29 111	30 545
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees		1 116									
General expenses	3	21 613		18 676	29 285	34 053	34 053		22 710	23 669	24 787
List Other Expenditure by Type											
Total 'Other' Expenditure	1	22 729	–	18 676	29 285	34 053	34 053	–	22 710	23 669	24 787
Repairs and Maintenance	8										
Employee related costs											
Other materials		16 868							6 915	6 947	7 295
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	16 868	–	–	–	–	–	–	6 915	6 947	7 295
check		16 868	(2 009)	(4 920)	(8 055)	(7 074)	–	–	–	–	–
References											
1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)											
2. Must reconcile to supporting documentation on staff salaries											
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)											
4. Expenditure to meet any 'unfunded obligations'											
5 This sub-total must agree with the total on SA22, but excluding councillor and board member items											
6. Include a note for each revenue item that is affected by 'revenue foregone'											
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)											
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.											
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.											
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'											

KZN294 Maphumulo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - Finance & Admin	Vote 2 - Finance & Admin 2	Vote 3 - Executive & Council	Vote 4 - Community and Social Services	Vote 5 - Community and Social Services 2	Vote 6 - Waste Management	Vote 7 - Planning and Development	Vote 8 - Sports & Recreation	Vote 9 - Road Transport	Vote 10 - Housing.	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		1 567	19 279	–	54	–	–	–	–	–	–	–	–	–	–	–	20 900
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		200	–	–	–	–	–	–	–	–	–	–	–	–	–	–	200
Rental of facilities and equipment		1 077	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 077
Interest earned - external investments		2 265	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2 265
Interest earned - outstanding debtors		1 297	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 297
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		67	–	–	2	–	–	–	–	–	–	–	–	–	–	–	70
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other revenue		192	9	–	–	–	–	150	–	–	–	–	–	–	–	–	351
Transfers and subsidies		94 268	–	–	1 900	–	–	–	–	–	–	–	–	–	–	–	96 168
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		100 934	19 288	–	1 956	–	–	150	–	–	–	–	–	–	–	–	122 328
Expenditure By Type																	
Employee related costs		6 589	10 892	8 000	5 657	–	–	2 914	–	7 708	–	–	–	–	–	–	41 761
Remuneration of councillors		–	–	9 045	–	–	–	–	–	–	–	–	–	–	–	–	9 045
Debt impairment		997	–	–	–	–	–	–	–	–	–	–	–	–	–	–	997
Depreciation & asset impairment		11 926	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11 926
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials		6	732	–	438	–	–	50	–	–	–	–	–	–	–	–	1 226
Contracted services		7 641	8 099	5 007	2 233	1 325	2 210	390	70	1 600	–	–	–	–	–	–	28 575
Transfers and subsidies		1 090	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 090
Other expenditure		6 664	4 196	6 253	5 441	–	70	26	–	60	–	–	–	–	–	–	22 710
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		34 913	23 919	28 306	13 769	1 325	2 280	3 380	70	9 368	–	–	–	–	–	–	117 330
Surplus/(Deficit)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		66 021	(4 631)	(28 306)	(11 813)	(1 325)	(2 280)	(3 230)	(70)	(9 368)	–	–	–	–	–	–	4 998
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		11 500	22 320	–	–	–	–	–	–	–	–	–	–	–	–	–	33 820
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		77 521	17 689	(28 306)	(11 813)	(1 325)	(2 280)	(3 230)	(70)	(9 368)	–	–	–	–	–	–	38 818
References																	
1. Departmental columns to be based on municipal organisation structure																	

KZN294 Maphumulo - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Call investment deposits											
Call deposits		20 671	29 943	18 945	21 604	15 109	15 109		11 231	10 752	10 248
Other current investments											
Total Call investment deposits	2	20 671	29 943	18 945	21 604	15 109	15 109	–	11 231	10 752	10 248
Consumer debtors											
Consumer debtors		19 279	22 291	27 822	26 465	29 784	30 640		31 000	31 205	31 121
Less: Provision for debt impairment		(7 462)	(8 055)	(9 400)	(10 283)	(10 283)	(10 283)	–	(11 281)	(12 328)	(13 427)
Total Consumer debtors	2	11 817	14 236	18 422	16 182	19 501	20 356	–	19 719	18 877	17 693
Debt impairment provision											
Balance at the beginning of the year		4 758	7 462	8 055	9 400	9 400	9 400		10 283	11 281	12 328
Contributions to the provision		2 704	593	1 345	883	883	883		997	1 047	1 099
Bad debts written off											
Balance at end of year		7 462	8 055	9 400	10 283	10 283	10 283	–	11 281	12 328	13 427
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		197 929	248 669	285 403	290 035	326 187	322 371		369 658	393 120	418 089
Leases recognised as PPE		22 996			20 391	–	–				
Less: Accumulated depreciation		42 290	52 629	65 472	74 985	75 527	75 203		87 129	98 487	110 408
Total Property, plant and equipment (PPE)	2	178 635	196 039	219 931	235 441	250 660	247 168	–	282 529	294 633	307 681
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)					857	841	841				
Current portion of long-term liabilities		7 513	2 683	849							
Total Current liabilities - Borrowing		7 513	2 683	849	857	841	841	–	–	–	–
Trade and other payables											
Trade Payables		16 050	4 700	2 755	19 520	21 819			877	921	967
Other creditors			17 598	20 600			21 819		18 142	17 543	15 823
Unspent conditional transfers		16 546	16 705	12 591	8 693	7 593	9 389				
VAT											
Total Trade and other payables	2	32 596	39 003	35 946	28 213	29 412	31 209	–	19 019	18 464	16 790
Non current liabilities - Borrowing											
Borrowing		2 405	850								
Finance leases (including PPP asset element)		672									
Total Non current liabilities - Borrowing		3 077	850	–	–	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits		886									
List other major provision items											
Refuse landfill site rehabilitation											
Other		5 518	908	916	239	1 015	920		990	1 020	11 250
Total Provisions - non-current		6 405	908	916	239	1 015	920	–	990	1 020	11 250
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		152 441	156 604	214 500	232 033	245 961	245 871		296 230	316 557	333 187
GRAP adjustments		(4)									
Restated balance		152 437	156 604	214 500	232 033	245 961	245 871	–	296 230	316 557	333 187
Surplus/(Deficit)		38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	190 833	214 157	239 585	261 476	269 760	269 670	–	335 047	349 893	368 572
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	190 833	214 157	239 585	261 476	269 760	269 670	–	335 047	349 893	368 572
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											
References											
1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)											
2. Must reconcile with Table A6 Budgeted Financial Position											
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases											
4. Borrowing must reconcile to Table A17											
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")											
check		8 469	(881)	(28)	881	(0)	4 338	–	25 708	29 201	42 982

KZN294 Maphumulo - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
To improve the quality of the natural environment and promote co-ordinated and orderly spatial development	<ul style="list-style-type: none">• Implement new municipal organogram• Filling of critical positions• Development and review of Policies• Implementation of Organisational Performance Management• Implementation of a skills development plan.• Compliance with Section 46 of the Municipal Systems Act.									17 689	18 573	19 502
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	<ul style="list-style-type: none">• Implementation of the Spatial Planning and Land Use Management Act• Land use management – wall to wall scheme• Review of the Spatial Development Framework									3 230	3 391	3 561
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	<ul style="list-style-type: none">• Develop a financial plan• Develop a revenue enhancement strategy• Comply with section 71 and 72 of the MFMA• Review the valuation roll			135 606	114 715	126 269	138 338	136 487	136 487	135 229	129 138	137 058
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	135 606	114 715	126 269	138 338	136 487	136 487	156 148	151 103	160 121
References												
1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)												
2. Balance of allocations not directly linked to an IDP strategic objective												
check op revenue balance				8 000	(0)	0	0	0	0	(0)	(0)	0

KZN294 Maphumulo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
To promote local economic development and growth in Maphumulo through the	• Community Works Programme • Extended Public Works			15 200	15 960	16 758	17 596	18 476	19 399	20 369	21 388	22 457	
To utilize the municipal areas agricultural potential to the maximum	• Provide access to agricultural markets • Support the formulation and			2 350	2 468	2 591	2 720	2 856	2 999	3 149	3 307	3 472	
To promote Maphumulo as a tourism destination	• Development of a tourism strategy • Development of a tourism			1 900	1 995	2 095	2 199	2 309	2 425	2 546	2 673	2 807	
To improve the quality of life of the community by providing them with decent housing and	• Facilitate in the provision of water • Facilitate in the provision of			1 301	1 366	1 434	1 506	1 581	1 660	1 743	1 830	1 921	
To reduce infrastructure and services backlog and to establish a high quality	• Facilitate in the provision of water • Facilitate in the provision of												
To deepen democracy and strengthen democratic institutions	• Review of the Communication Strategy • Provision of social facilities			1 200	1 260	1 323	1 389	1 459	1 532	1 608	1 689	1 773	
To improve the organisational development capacity of the municipality to render effective	• Implement new municipal organogram • Filling of critical positions			15 680	16 464	17 287	18 152	19 059	20 012	21 013	22 063	23 167	
To improve the quality of the natural environment and promote co-ordinated and	• Implementation of the Spatial Planning and Land Use Management Act			4 500	4 725	4 961	5 209	5 470	5 743	6 030	6 332	6 649	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality	• Develop a financial plan • Develop a revenue enhancement strategy • Comply with section 71 and 72 of the MFMA • Review the valuation roll			63 548	12 925	54 735	60 123	61 478	58 917	60 872	58 485	62 489	
Allocations to other priorities													
Total Expenditure				1	105 678	57 162	101 184	108 894	112 688	112 688	117 330	117 767	124 735
References													
1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)													
2. Balance of allocations not directly linked to an IDP strategic objective													

KZN294 Maphumulo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
To promote local economic development and growth in Maphumulo through the	• Community Works Programme • Extended Public Works	A											
To utilize the municipal areas agricultural potential to the maximum	• Provide access to agricultural markets • Support the formulation and	B											
To promote Maphumulo as a tourism destination	• Development of a tourism strategy • Development of a tourism	C											
To improve the quality of life of the community by providing them with decent housing and	• Facilitate in the provision of water • Facilitate in the provision of	D											
To reduce infrastructure and services backlog and to establish a high quality	• Facilitate in the provision of water • Facilitate in the provision of	E											
To deepen democracy and strengthen democratic institutions	• Review of the Communication Strategy • Provision of social facilities	F											
To improve the organisational development capacity of the municipality to render effective	• Implement new municipal organogram • Filling of critical positions	G											
To improve the quality of the natural environment and promote co-ordinated and	• Implementation of the Spatial Planning and Land Use Management Act	H											
To enhance revenue and to ensure financial viability and sustainability for Maphumulo	• Develop a financial plan • Develop a revenue enhancement strategy	I		27 389	–	–	34 831	36 968	36 968	45 687	100	100	
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	27 389	–	–	34 831	36 968	36 968	45 687	100	100
References													
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure													
2. Goal code must be used on Table SA36													
3. Balance of allocations not directly linked to an IDP strategic objective													
check capital balance					–	(28 831)	(36 469)	–	–	–	(1 600)	–	–

KZN294 Maphumulo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN294 Maphumulo - Entities measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN294 Maphumulo - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	9.6%	1.4%	7.3%	0.8%	0.8%	0.8%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	42.4%	4.4%	35.7%	3.9%	4.8%	4.8%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	-110.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	1.2	1.2	1.5	1.3	1.2	–	1.9	1.8	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.2	1.2	1.5	1.3	1.2	–	1.9	1.8	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.8	0.6	0.9	0.6	0.5	–	0.7	0.7	0.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		110.7%	125.0%	82.6%	71.2%	56.4%	56.4%	0.0%	60.7%	60.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	125.0%	100.0%	71.2%	76.8%	76.8%	0.0%	60.7%	60.7%	60.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.4%	18.7%	24.3%	16.5%	21.3%	22.2%	0.0%	18.8%	17.5%	15.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		70.4%	14.4%	12.6%	78.3%	130.9%	0.0%	0.0%	6.8%	7.4%	8.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.2%	29.2%	30.6%	36.7%	33.2%	33.2%	0.0%	34.1%	32.8%	33.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	34.1%	35.7%	44.3%	41.2%	0.0%		41.5%	40.1%	40.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	2.2%	4.9%	7.4%	6.8%	0.0%		5.7%	5.4%	5.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.5%	13.7%	13.8%	9.7%	10.3%	10.3%	0.0%	9.7%	8.9%	8.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	6.3	1.7	6.4	7.1	7.1	7.1	–	11.0	11.0	11.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	122.5%	128.0%	150.0%	104.0%	158.0%	164.0%	0.0%	103.7%	95.7%	86.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.8	8.7	3.8	3.7	2.5	2.5	–	1.7	1.6	1.5
References											
1. Consumer debtors > 12 months old are excluded from current assets											
2. Only include if services provided by the municipality											
Calculation data											
Debtors > 90 days											
Monthly fixed operational expenditure		4 773	3 760	5 773	6 664	6 721	6 721	–	7 587	7 618	8 092
Fixed operational expenditure % assumption		40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex		1 178	7 530	13 823	5 396	5 028	5 028	–	13 467	(23 265)	(24 769)
Borrowing		–	(8 324)	–	–	–	–	–	–	–	–

KZN294 Maphumulo - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			121		97					97	97	97
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment					5					5	5	5
Monthly household income (no. of households)	1, 12											
No income					39 408				-	420	420	39 408
R1 - R1 600					30 192					30 192	30 192	30 192
R1 601 - R3 200					3 626					3 626	3 626	3 626
R3 201 - R6 400					11 832					11 832	11 832	11 832
R6 401 - R12 800					1 586					-	420	1 586
R12 801 - R25 600					807					(945 294)	(1 011 464)	807
R25 601 - R51 200					824					824	824	824
R52 201 - R102 400					420					420	420	420
R102 401 - R204 800					213					213	213	213
R204 801 - R409 600					11					11	11	11
R409 601 - R819 200					13					13	13	13
> R819 200					15					15	15	15
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2				4 065					4065.00	4065.00	4065.00
Household/demographics (000)												
Number of people in municipal area					96 724					97	97	97
Number of poor people in municipal area												
Number of households in municipal area					19 972					20	20	20
Number of poor households in municipal area												
Definition of poor household (R per month)					3 500					3 500	3 500	3 500
Housing statistics	3											
Formal					7 694					7 694	7 694	7 694
Informal					12 272					12 272	12 272	12 272
Total number of households			-	-	19 966	-	-	-	-	19 966	19 966	19 966
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												
Detail on the provision of municipal services for A10												
Total municipal services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257
		Piped water inside yard (but not in dwelling)	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	
	8	Using public tap (at least min.service level)	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096
		Other water supply (at least min.service level)	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346
		Minimum Service Level and Above sub-total	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
	10	No water supply	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
		Below Minimum Service Level sub-total	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
		Total number of households	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)	432	432	432	432	432	432	432	432	432	432
		Flush toilet (with septic tank)	268	268	268	268	268	268	268	268	268	268
		Chemical toilet	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
		Pit toilet (ventilated)	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627
		Other toilet provisions (> min.service level)	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806
		Minimum Service Level and Above sub-total	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644
		Bucket toilet	642	642	642	642	642	642	642	642	642	642
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No toilet provisions	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690
		Below Minimum Service Level sub-total	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332
		Total number of households	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976
		Energy:										
		Electricity (at least min.service level)	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
		Other energy sources	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
		Below Minimum Service Level sub-total	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
		Total number of households	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676
		Refuse:										
		Removed at least once a week	382	382	382	382	382	382	382	382	382	382
		Minimum Service Level and Above sub-total	382	382	382	382	382	382	382	382	382	382
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	153	153	153	153	153	153	153	153	153	153
		Using own refuse dump	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700
		Other rubbish disposal	189	189	189	189	189	189	189	189	189	189
	No rubbish disposal	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	
	Below Minimum Service Level sub-total	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	
	Total number of households	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	
Municipal in-house services												
	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	

Original Budget 2019/20

		Household service targets (000)									
		Water:									
8	Piped water inside dwelling	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257
	Piped water inside yard (but not in dwelling)	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564
	Using public tap (at least min.service level)	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096
	Other water supply (at least min.service level)	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346
Minimum Service Level and Above sub-total		9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263
9	Using public tap (< min.service level)										
10	Other water supply (< min.service level)										
No water supply		10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
Below Minimum Service Level sub-total		10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
Total number of households		19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969	19 969
Sanitation/sewerage:											
8	Flush toilet (connected to sewerage)	432	432	432	432	432	432	432	432	432	432
	Flush toilet (with septic tank)	268	268	268	268	268	268	268	268	268	268
	Chemical toilet	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
	Pit toilet (ventilated)	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627
Other toilet provisions (> min.service level)		7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806
Minimum Service Level and Above sub-total		16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644
9	Bucket toilet	642	642	642	642	642	642	642	642	642	642
	Other toilet provisions (< min.service level)										
10	No toilet provisions	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690
Below Minimum Service Level sub-total		3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332
Total number of households		19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976	19 976
Energy:											
8	Electricity (at least min.service level)	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
	Electricity - prepaid (min.service level)										
	Minimum Service Level and Above sub-total	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
	Electricity (< min.service level)										
Electricity - prepaid (< min. service level)											
Other energy sources		12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
Below Minimum Service Level sub-total		12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
Total number of households		19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676	19 676
Refuse:											
8	Removed at least once a week	382	382	382	382	382	382	382	382	382	382
	Minimum Service Level and Above sub-total	382	382	382	382	382	382	382	382	382	382
	Removed less frequently than once a week										
	Using communal refuse dump	153	153	153	153	153	153	153	153	153	153
Using own refuse dump		16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700
Other rubbish disposal		189	189	189	189	189	189	189	189	189	189
No rubbish disposal		2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351
Below Minimum Service Level sub-total		19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393
Total number of households		19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775	19 775
Municipal entity services		2019/20 Medium Term Revenue & Expenditure Framework									
Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast				
Name of municipal entity		Household service targets (000)									
		Water:									
8	Piped water inside dwelling										
	Piped water inside yard (but not in dwelling)										
	Using public tap (at least min.service level)										
	Other water supply (at least min.service level)										
Minimum Service Level and Above sub-total											
9	Using public tap (< min.service level)										
10	Other water supply (< min.service level)										
No water supply											
Below Minimum Service Level sub-total											
Total number of households											
Sanitation/sewerage:											
8	Flush toilet (connected to sewerage)										
	Flush toilet (with septic tank)										
	Chemical toilet										
	Pit toilet (ventilated)										
Other toilet provisions (> min.service level)											
Minimum Service Level and Above sub-total											
9	Bucket toilet										
	Other toilet provisions (< min.service level)										
10	No toilet provisions										
Below Minimum Service Level sub-total											
Total number of households											
Energy:											
8	Electricity (at least min.service level)										
	Electricity - prepaid (min.service level)										
	Minimum Service Level and Above sub-total										
	Electricity (< min.service level)										
Electricity - prepaid (< min. service level)											
Other energy sources											
Below Minimum Service Level sub-total											
Total number of households											
Refuse:											
8	Removed at least once a week										
	Minimum Service Level and Above sub-total										
	Removed less frequently than once a week										
	Using communal refuse dump										
Using own refuse dump											
Other rubbish disposal											
No rubbish disposal											
Below Minimum Service Level sub-total											
Total number of households											

Services provided by 'external mechanisms'	Ref.	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Names of service providers		Household service targets (000)								
		Water:								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								
		Using public tap (at least min.service level)								
		Other water supply (at least min.service level)								
		Minimum Service Level and Above sub-total								
		Using public tap (< min.service level)								
		Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total								
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Energy:								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		Minimum Service Level and Above sub-total								
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Refuse:								
		Removed at least once a week								
		Minimum Service Level and Above sub-total								
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		Below Minimum Service Level sub-total								
		Total number of households								
Detail of Free Basic Services (FBS) provided		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Electricity	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Electricity for informal settlements								
Water	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Water for informal settlements								
Sanitation	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (free sanitation service to indigent households)								
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Sanitation for informal settlements								
Refuse Removal	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (removed once a week to indigent households)								
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Refuse Removal for informal settlements								
References		1. Monthly household income threshold. Should include all sources of income.								
		2. Show the poverty analysis the municipality uses to determine its indigent's policy and the provision of services								
		3. Include total of all housing units within the municipality								
		4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province								
		5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality								
		6. Insert actual or estimated % increases assumed as a basis for budget calculations								
		7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group								
		8. Stand distance <= 200m from dwelling								
		9. Stand distance > 200m from dwelling								
		10. Borehole, spring, rain-water tank etc.								
		11. Must agree to total number of households in municipal area								
		12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire								
		13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons								

KZN294 Maphumulo Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	22 797	32 588	21 847	24 930	16 667	16 667	–	12 881	12 484	12 067
Cash + investments at the yr end less applications - R'000	18(1)b	2	481	10 954	8 043	8 512	1 772	666	–	6 487	6 197	6 631
Cash year end/monthly employee/supplier payments	18(1)b	3	4.8	8.7	3.8	3.7	2.5	2.5	–	1.7	1.6	1.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	38 396	57 553	25 085	29 443	23 799	23 799	–	38 818	33 336	35 385
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(16.1%)	15.7%	0.6%	(26.0%)	(6.0%)	(106.0%)	54.8%	(1.0%)	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	91.9%	105.3%	94.2%	67.0%	69.6%	69.6%	0.0%	59.2%	59.2%	58.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	21.6%	5.1%	12.4%	5.4%	6.7%	6.7%	0.0%	4.7%	4.7%	4.7%
Capital payments % of capital expenditure	18(1);19	8	99.5%	94.8%	101.1%	96.8%	100.0%	100.0%	0.0%	100.0%	47971.4%	50369.9%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	(110.5%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov't legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(4.3%)	39.6%	(25.9%)	24.2%	3.8%	(100.0%)	3.0%	(3.0%)	(4.5%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)i	13	0.0%	1.0%	2.2%	3.4%	2.8%	0.0%	0.0%	2.4%	2.4%	2.4%
Asset renewal % of capital budget	20(1)(v)i	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			(10.1%)	21.7%	6.6%	(20.0%)	0.0%	(100.0%)	60.8%	5.0%	6.0%
% incr Property Tax	18(1)a			(10.1%)	21.7%	5.8%	(19.5%)	0.0%	(100.0%)	59.3%	6.0%	6.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	12700.0%	(95.5%)	0.0%	(100.0%)	3733.4%	(97.2%)	6.0%
% incr in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		14 074	12 658	15 402	16 413	13 124	13 124	–	21 100	22 159	23 489
Service charges			14 074	12 658	15 402	16 413	13 124	13 124	–	21 100	22 159	23 489
Property rates			14 074	12 658	15 401	16 298	13 119	13 119	–	20 900	22 154	23 483
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	1	115	5	5	–	200	6	6
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			743	906	767	864	998	998	–	1 077	1 142	1 210
Capital expenditure excluding capital grant funding			1 178	7 530	13 823	5 396	5 028	5 028	–	13 467	(23 265)	(24 769)
Cash receipts from ratepayers	18(1)a		16 687	15 965	16 825	13 905	11 461	11 461	–	14 153	14 860	15 603
Ratepayer & Other revenue	18(1)a		18 154	15 168	17 855	20 761	16 463	16 463	–	23 895	25 122	26 630
Change in consumer debtors (current and non-current)			5 678	(788)	6 882	(6 280)	(1 936)	(1 080)	(24 246)	5 023	(679)	(1 012)
Operating and Capital Grant Revenue	18(1)a		107 390	96 350	105 448	115 177	117 624	117 624	–	129 988	123 580	130 946
Capital expenditure - total	20(1)(v)i		27 389	28 831	36 469	34 831	36 968	36 968	–	47 287	100	100
Capital expenditure - renewal	20(1)(v)i		–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												

DoRA operating											
<i>List operating grants</i>											
DoRA capital											
<i>List capital grants</i>											
Trend											
Change in consumer debtors (current and non-current)		5 678	(788)	6 882	(24 246)	5 023	(679)	(1 012)	–	–	–
Total Operating Revenue		93 395	93 028	99 927	108 903	104 547	104 547	–	122 328	127 738	135 252
Total Operating Expenditure		89 209	57 162	101 184	108 894	112 688	112 688	–	117 330	117 767	124 735
Operating Performance Surplus/(Deficit)		4 186	35 866	(1 257)	8	(8 141)	(8 141)	–	4 998	9 971	10 516
Cash and Cash Equivalents (30 June 2012)									12 881		
Revenue											
% Increase in Total Operating Revenue			(0.4%)	7.4%	9.0%	(4.0%)	0.0%	(100.0%)	17.0%	4.4%	5.9%
% Increase in Property Rates Revenue			(10.1%)	21.7%	5.8%	(19.5%)	0.0%	(100.0%)	59.3%	6.0%	6.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			(10.1%)	21.7%	6.6%	(20.0%)	0.0%	(100.0%)	60.8%	5.0%	6.0%
Expenditure											
% Increase in Total Operating Expenditure			(35.9%)	77.0%	7.6%	3.5%	0.0%	(100.0%)	4.1%	0.4%	5.9%
% Increase in Employee Costs			6.9%	12.4%	30.7%	(13.0%)	0.0%	(100.0%)	20.2%	0.2%	8.0%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				263579.3103	373522.9936				372868.3619		
Average Cost Per Councillor (Remuneration)				374794.9091	377251.3004				411151		
R&M % of PPE		0.0%	1.0%	2.2%	3.4%	2.8%	0.0%		2.4%	2.4%	2.4%
Asset Renewal and R&M as a % of PPE		0.0%	1.0%	2.0%	3.0%	3.0%	0.0%		2.0%	2.0%	2.0%
Debt Impairment % of Total Billable Revenue		21.6%	5.1%	12.4%	5.4%	6.7%	6.7%	0.0%	4.7%	4.7%	4.7%
Capital Revenue											
Internally Funded & Other (R'000)		1 179	7 530	13 823	4 287	5 027	5 027	–	13 467	100	100
Borrowing (R'000)		–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		26 210	21 301	22 646	29 435	31 940	31 940	–	33 820	23 365	24 869
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		95.7%	73.9%	62.1%	87.3%	86.4%	86.4%	0.0%	71.5%	99.6%	99.6%
Capital Expenditure											
Total Capital Programme (R'000)		27 389	28 831	36 469	33 722	36 968	36 968	–	47 287	23 465	24 969
Asset Renewal		–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other		91.9%	105.3%	94.2%	67.0%	69.6%	69.6%	0.0%	59.2%	59.2%	58.6%
Cash Coverage Ratio		0	0	0	0	0	0	–	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating		9.6%	1.4%	7.3%	0.8%	0.8%	0.8%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure		0.0%	(110.5%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Surplus/(Deficit)		481	10 954	8 043	8 512	1 772	666	–	6 487	6 197	6 631
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		48.6%	0.0%	0.0%	22.1%	27.1%	27.1%		33.8%	34.1%	34.1%
High Level Outcome of Funding Compliance											
Total Operating Revenue		93 395	93 028	99 927	108 903	104 547	104 547	–	122 328	127 738	135 252
Total Operating Expenditure		89 209	57 162	101 184	108 894	112 688	112 688	–	117 330	117 767	124 735
Surplus/(Deficit) Budgeted Operating Statement		4 186	35 866	(1 257)	8	(8 141)	(8 141)	–	4 998	9 971	10 516
Surplus/(Deficit) Considering Reserves and Cash Backing		481	10 954	8 043	8 512	1 772	666	–	6 487	6 197	6 631
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
References											
15. Subject to figures provided in Schedule.											

KZN294 Maphumulo - Supporting Table SA11 Property rates summary										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Valuation:	1									
Date of valuation:		2014/15	2014/15	2014/15	2014/15			2014/15		
Financial year valuation used		Yes	Yes	Yes	Yes			Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		1	1	1	1			Yes		
No. of assistant valuers (FTE)	3	1	1	1	1			1	1	1
No. of data collectors (FTE)	3	-	-	-	-			1	1	1
No. of internal valuers (FTE)	3	1	1	1	1			-	-	-
No. of external valuers (FTE)	3	-	-	-	-			1	1	1
No. of additional valuers (FTE)	4	Yes	Yes	Yes	Yes			-	-	-
Valuation appeal board established? (Y/N)		Yes			Yes			Yes		
Implementation time of new valuation roll (mths)		592	594	594	594					
No. of properties	5							581	581	581
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)		1	1	1	1					
No. of supplementary valuations		1	1	1	1			1	1	1
No. of valuation roll amendments		-	-	-	-			1	1	1
No. of objections by rate payers		-	-	-	-			-	-	-
No. of appeals by rate payers		-	-	-	-			-	-	-
No. of successful objections	8	-	-	-	-			-	-	-
No. of successful objections > 10%	8	1	1	1	1			-	-	-
Supplementary valuation		720 000	720 000	720 000	720 000			1	1	1
Public service infrastructure value (Rm)	5	32	5	5	5			1	1	1
Municipality owned property value (Rm)								5	5	5
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)								Yes	Yes	Yes
Valuation reductions-nature reserves/park (Rm)								Yes	Yes	Yes
Valuation reductions-mineral rights (Rm)								Yes	Yes	Yes
Valuation reductions-R15,000 threshold (Rm)								0	0	0
Valuation reductions-public worship (Rm)								Yes	Yes	Yes
Valuation reductions-other (Rm)								0	0	0
Total valuation reductions:		-	-	-	-	-	-	0	0	0
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes					Yes		
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes					Yes		
Special rating area used? (Y/N)		Yes	Yes					Yes		
Phasing-in properties s21 (number)		1	2					0		
Rates policy accompanying budget? (Y/N)		Yes	Yes					Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	23 898	12 658	15 401	21 405	18 227	18 227	29 743	31 528	33 419
Rate revenue expected to collect (R'000)	6							12 811	13 451	14 124
Expected cash collection rate (%)								61.0%	61.0%	61.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		9 824			5 107	5 107	5 107	8 843	9 374	9 936
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		9 824	-	-	5 107	5 107	5 107	8 843	9 374	9 936
References										
1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand										
2. To give effect to rates policy										
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff										
4. Required to implement new system (FTE)										
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12										
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)										
7. Included in rate revenue budget										
8. In favour of the rate-payer										

KZN294 Maphumulo - Supporting Table SA12a Property rates by category (current year)																	
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Current Year 2018/19																	
Valuation:																	
No. of properties		60	1	30	4	136	312	1				27				14	
No. of sectional title property values						–											
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1				1				1	
Supplementary valuation (Rm)		1	1	1	1	1	1	1				1				1	
No. of valuation roll amendments		1	1	1	1	1	1	1				1				1	
No. of objections by rate-payers		–	–	–	–	–	–	–				–				–	
No. of appeals by rate-payers		–	–	–	–	–	–	–				–				–	
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–				–				–	
No. of successful objections	5	–	–	–	–	–	–	–				–				–	
No. of successful objections > 10%	5	–	–	–	–	–	–	–				–				–	
Estimated no. of properties not valued																	
Years since last valuation (select)		3	3	3	3	3	3	3				3				3	
Frequency of valuation (select)																	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market				Market				Market	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.				Land & impr.				Land & impr.	
Phasing-in properties s21 (number)		0	0	0	0	0	0	0				0				0	
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes				Yes				Yes	
Fiat rate used? (Y/N)		No	No	No	No	No	No	No				No				No	
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable				Variable				Variable	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		1															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	22	1	35	1	257	26	1				109				53	
Rating:																	
Average rate	3	0.001000	–	0.025000	0.250000	0.050000	–	0.050000	–			0.025000					
Rate revenue budget (R '000)		323	–	1 043	–	10 800	–	–				953					
Rate revenue expected to collect (R'000)						10 074											
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	93.0%	0.0%	0.1%				0.0%					
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	
References																	
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations																	
2. Include value of additional reductions is 'free' value greater than MPRA minimum.																	
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum																	
4. Include arrears collections																	
5. In favour of the rate-payer																	
6. Provide relevant information for historical comparisons.																	

13 119
10 074

KZN294 Maphumulo - Supporting Table SA12b Property rates by category (budget year)																	
Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2019/20																	
Valuation:																	
No. of properties		58		20	4	125	314	1				27				15	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations	1			1	1	1	1	1				1				1	
Supplementary valuation (Rm)	1			1	1	1	1	1				1				1	
No. of valuation roll amendments	1			1	1	1	1	1				1				1	
No. of objections by rate-payers	–			–	–	–	–	–				–				–	
No. of appeals by rate-payers	–			–	–	–	–	–				–				–	
No. of appeals by rate-payers finalised	–			–	–	–	–	–				–				–	
No. of successful objections	5			–	–	–	–	–				–				–	
No. of successful objections > 10%	5			–	–	–	–	–				–				–	
Estimated no. of properties not valued																	
Years since last valuation (select)	2			2	2	2	2	2				2				2	
Frequency of valuation (select)																	
Method of valuation used (select)		Market		Market	Market	Market	Market	Market				Market				Market	
Base of valuation (select)		Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.				Land & impr.				Land & impr.	
Phasing-in properties s21 (number)	0			0	0	0	0	0				0				0	
Combination of rating types used? (Y/N)	Yes			Yes	Yes	Yes	Yes	Yes				Yes				Yes	
Flat rate used? (Y/N)	No			No	No	No	No	No				No				No	
Is balance rated by uniform rate/variable rate?	Variable			Variable	Variable	Variable	Variable	Variable				Variable				Variable	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)	1																
Valuation reductions-public worship (Rm)																0	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	15		295	2	47	34	1				253				86	
Ratings:																	
Average rate	3	0.030000		0.050000	0.030000	0.050000	–	0.030000				0.030000				0.010000	
Rate revenue budget (R '000)		165		2 475	35	14 459	–	2				3 796				–	
Rate revenue expected to collect (R'000)						12 811											
Expected cash collection rate (%)	4	0.0%		0.0%	0.0%	81.0%	0.0%	0.0%				0.0%				0.0%	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)		165			35	4 820						3 796					
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts (R'000)																	
References																	
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations																	
2. Include value of additional reductions is 'free' value greater than MPRA minimum.																	
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum																	
4. Include arrears collections																	
5. In favour of the rate-payer																	
6. Provide relevant information for historical comparisons.																	

20 930

12 811

KZN294 Maphumulo - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			-	-	-	0.0250	0.0250	0.0250	0.0250
Residential properties - vacant land			0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	0.0350	0.0350	0.0350	0.0350
Business and commercial properties			0.0250	0.0250	0.0250	0.0500	0.0500	0.0500	0.0500
Communal land - residential			-	-	-	0.0250	0.0250	0.0250	0.0250
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial							-	-	-
Communal land - other									
State-owned properties			0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Municipal properties			Exemption	Exemption	Exemption	Exemption	Exempted	Exempted	Exempted
Public service infrastructure			0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Privately owned towns serviced by the State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/kl)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 2 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 3 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 4 <i>(c/kl)</i>		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 2 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 3 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 4 <i>(c/kl)</i>		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fix fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter <i>(c/kwh)</i>									
Flat rate tariff - prepaid <i>(c/kwh)</i>									
Meter - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 2 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 3 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 4 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 5 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 2 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 3 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 4 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 5 <i>(c/kwh)</i>		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fix fee									
80l bin - once a week									
250l bin - once a week									
References									
1. If properties are not rated or zero rated this must be indicated as such									
2. Please provide detailed descriptions on Sheet SA13b									

KZN294 Maphumulo - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year	Budget Year	Budget Year
							2019/20	+1 2020/21	+2 2021/22
Exemptions, reductions and rebates (Rands)									
Churches						0	0	0	0
Municipal						EXEMPT	EXEMPT	EXEMPT	EXEMPT
Public Service Infrastructure						0	0	0	0
Ingonyama Trust Land						0	0	0	0
Residential						0	0	0	0
agriculture						0	0	0	0
Government						0	0	0	0
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

KZN294 Maphumulo - Supporting Table SA14 Household bills											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
References											
1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water											
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water											
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)											

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government	1									
Listed Corporate Bonds										
Deposits - Bank		20 671	29 943	18 945	21 604	15 109	15 109	11 231	10 752	10 248
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total		20 671	29 943	18 945	21 604	15 109	15 109	11 231	10 752	10 248
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		20 671	29 943	18 945	21 604	15 109	15 109	11 231	10 752	10 248
References										
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)										

KZN294 Maphumulo - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & Investment ID	1	Yrs/Months												
Parent municipality														
FNB1:7104342667		12 Month	Call account	YES	VARIABLE	0.08			30/06/2020	376	33			409
Standard Bank - 36988979		12 Month	Call account	YES	VARIABLE	0.064			30/06/2020	1 235	265			1 500
FNB2: 7410593286		12 Month	Call account	YES	VARIABLE	0.064			30/06/2020	1 731	451			2 182
FNB3: 62045763201		12 Month	Call account	YES	VARIABLE	0.074			30/06/2020	2 471	365	(3 408)	1 540	864
CALL ACCOUNT 2: 9159847532		12 Month	Call account	YES	VARIABLE	0.08			30/06/2020	370	65			435
NEDBANK 3095549119997		12 Month	Call account	YES	VARIABLE	0.05			30/06/2020	138	7			145
NEDBANK2: 3095549119981		12 Month	Call account	YES	VARIABLE	0.064			30/06/2020	2 221	254			2 475
NEDBANK3: 309012179996		12 Month	Call account	YES	VARIABLE	0.05			30/06/2020	336	45			380
ABSA: 9203238154		12 Month	Call account	YES	VARIABLE	0.08			30/06/2020	853	335			1 188
FNB 8: 62575688513		12 Month	Call account	YES	VARIABLE	0.064			30/06/2020	2 644	450	(1 540)	–	1 554
FNB 7: 74575686027		12 Month	Call account	YES	VARIABLE	0.08			30/06/2020	0	–			–
ABSA2: 2071802556		12 Month	Call account	YES	VARIABLE	0.05			30/06/2020	0	–			–
Municipality sub-total										12 374	2 265	(4 948)	1 540	11 231
Entities														
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	1									12 374	2 265	(4 948)	1 540	11 231
References														
1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)														
2. List investments in expiry date order														
3. If 'variable' is selected in column F, input interest rate range														
4. Withdrawals to be entered as negative														
check														

KZN294 Maphumulo - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		3 077	850							
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	3 077	850	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	3 077	850	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-
References										
1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)										
check borrowing balance										

KZN294 Maphumulo - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		85 036	71 404	75 259	96 159	94 159	–	99 341	104 232	113 527
Local Government Equitable Share		74 233	71 404	75 259	81 102	81 102	–	90 716	95 932	101 627
Integrated National Electrification Programme		8 000	–	–	12 000	10 000	–	5 400	6 400	10 000
EPWP Ingegrated Grant for Municipalities		1 003	–	–	1 157	1 157	–	1 325	–	–
Local Government Financial Management Grant		1 800	–	–	1 900	1 900	–	1 900	1 900	1 900
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Electrification CoGTA		–	–	–	–	–	–	–	–	–
COGTA Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	1 583	1 525	–	2 227	2 383	2 550
Sport and Recreation		–	–	–	58	–	–	–	–	–
Library Services		–	–	–	1 525	1 525	–	2 227	2 383	2 550
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
COGTA Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	85 036	71 404	75 259	97 742	95 684	–	101 568	106 615	116 077
Capital Transfers and Grants										
National Government:		21 070	21 301	22 646	24 435	26 940	15 610	22 320	23 365	24 869
Municipal Infrastructure Grant (MIG)		21 070	21 301	22 646	24 435	26 940	15 610	22 320	23 365	24 869
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	5 000	5 000	–	7 000	–	–
COGTA Grant					5 000	5 000		7 000		
Small town Rehabilitation Grant										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	21 070	21 301	22 646	29 435	31 940	15 610	29 320	23 365	24 869
TOTAL RECEIPTS OF TRANSFERS & GRANTS		106 106	92 705	97 905	127 177	127 624	15 610	130 888	129 980	140 946
References										
1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation										
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)										
3. Replacement of RSC levies										
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality										
5. Total transfers and grants must reconcile to Budgeted Cash Flows										
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)										

KZN294 Maphumulo - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		15 021	–	–	96 159	94 159	–	99 341	104 232	113 527
Local Government Equitable Share					81 102	81 102		90 716	95 932	101 627
Integrated National Electrification Programme		12 270			12 000	10 000		5 400	6 400	10 000
EPWP Inetegrated Grant for Municipalities		1 003			1 157	1 157		1 325	–	–
Local Government Financial Management Grant		1 748			1 900	1 900		1 900	1 900	1 900
Municipal Systems Improvement								–	–	–
Eletrification CoGTA										
COGTA Grant										
Provincial Government:		–	–	–	1 583	1 525	–	2 227	2 383	2 550
Sport and Recreation					58	–				
Library Services					1 525	1 525		2 227	2 383	2 550
COGTA Grant										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants		15 021	–	–	97 742	95 684	–	101 568	106 615	116 077
Capital expenditure of Transfers and Grants										
National Government:		21 070	21 301	22 646	24 435	26 940	15 610	22 320	23 365	24 869
Municipal Infrastructure Grant (MIG)		21 070	21 301	22 646	24 435	26 940	15 610	22 320	23 365	24 869
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	21 942	21 942	–	7 000	–	–
COGTA Grant					21 942	21 942				
Small town Rehabilitation Grant					5 000	5 000		7 000		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		21 070	21 301	22 646	46 377	48 882	15 610	29 320	23 365	24 869
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		36 091	21 301	22 646	144 119	144 566	15 610	130 888	129 980	140 946
References										
1. Expenditure must be separately listed for each transfer or grant received or recognised										

KZN294 Maphumulo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		5 489								
Current year receipts		11 733								
Conditions met - transferred to revenue		17 170	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		52								
Provincial Government:										
Balance unspent at beginning of the year		1 832								
Current year receipts		-								
Conditions met - transferred to revenue		1 625	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		207								
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		408					924			
Current year receipts										
Conditions met - transferred to revenue		308	-	-	-	-	924	-	-	-
Conditions still to be met - transferred to liabilities		100								
Total operating transfers and grants revenue		19 103		-	-	-	924	-	-	-
Total operating transfers and grants - CTBM	2	359	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		4 521					4 000			
Current year receipts		21 689								
Conditions met - transferred to revenue		26 210	-	-	-	-	4 000	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		16 187	16 187	16 187	12 591	12 591	4 465			
Current year receipts										
Conditions met - transferred to revenue		-	-	3 596	4 998	4 998	(4 924)	-	-	-
Conditions still to be met - transferred to liabilities		16 187	16 187	12 591	7 593	7 593	9 389			
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		26 210	-	3 596	4 998	4 998	(924)	-	-	-
Total capital transfers and grants - CTBM	2	16 187	16 187	12 591	7 593	7 593	9 389	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		45 313	-	3 596	4 998	4 998	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		16 546	16 187	12 591	7 593	7 593	9 389	-	-	-
References										
1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial										
2. CTBM = conditions to be met										
3. National Treasury database will require this reconciliation for each transfer/grant										
Check opex		(54 077)	(74 663)	(79 106)	(85 742)	(85 684)	(84 760)	(96 168)	(100 215)	(106 077)
Check capex		-	(21 301)	(19 050)	(24 437)	(26 942)	(32 865)	(33 820)	(23 365)	(24 869)

KZN294 Maphumulo - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>		-			1 200	1 200	1 200		1 090		
Total Cash Transfers To Groups Of Individuals:		-	-	-	1 200	1 200	1 200	-	1 090	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	1 200	1 200	1 200	-	1 090	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Indigent group electrification</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	1 200	1 200	1 200	-	1 090	-	-
References											
1. Insert description listed by municipal name and demarcation code of recipient											
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)											
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)											
4. Insert description of each other organisation (e.g. charity)											
5. Insert description of each other organisation (e.g. the aged, child-headed households)											
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'											

KZN294 Maphumulo - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1		5 657	4 365	5 784	5 612		5 616	5 840	6 074
Pension and UIF Contributions				-		-		-	-	-
Medical Aid Contributions				-		-		-	-	-
Motor Vehicle Allowance			514	527	1 896	2 110		971	1 010	1 050
Cellphone Allowance			104	751	549	552		934	971	1 010
Housing Allowances				-		-		-	-	-
Other benefits and allowances			53	1 011	70	80		1 525	1 586	1 650
Sub Total - Councillors		-	6 329	6 654	8 300	8 355	-	9 045	9 407	9 783
% increase	4		-	5.1%	24.7%	0.7%	(100.0%)	-	4.0%	4.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	2		2 424	2 275	3 551	2 518		3 753	4 054	4 378
Pension and UIF Contributions			29	92	12	8		117	127	137
Medical Aid Contributions				665		-		912	985	1 064
Overtime				111		-		-	-	-
Performance Bonus				-	296	250		-	-	-
Motor Vehicle Allowance	3		553	969	1 522	1 079		1 695	1 558	1 682
Cellphone Allowance	3		1	70		-		73	78	85
Housing Allowances	3			64		-		63	68	73
Other benefits and allowances	3		31	97	47	42		1 056	1 600	1 728
Payments in lieu of leave				-		-		-	-	-
Long service awards				131		-		-	-	-
Post-retirement benefit obligations	6			-		-		-	-	-
Sub Total - Senior Managers of Municipality		-	3 038	4 474	5 428	3 897	-	7 669	8 469	9 147
% increase	4		-	47.3%	21.3%	(28.2%)	(100.0%)	-	10.4%	8.0%
Other Municipal Staff										
Basic Salaries and Wages			17 999	16 186	24 178	21 954		26 228	19 605	21 172
Pension and UIF Contributions			2 236	2 676	4 282	3 414		4 122	4 351	4 703
Medical Aid Contributions			1 020	478	1 489	1 438		910	976	1 054
Overtime				64	289	177		-	-	-
Performance Bonus				-	2 015	1 183		-	-	-
Motor Vehicle Allowance	3		528	1 261	1 670	1 735		1 745	1 768	1 909
Cellphone Allowance	3		23	106	117	195		74	70	76
Housing Allowances	3		188	3	449	53		26	29	31
Other benefits and allowances	3		200	3 683	37	495		987	6 583	7 110
Payments in lieu of leave				-		-		-	-	-
Long service awards			208	58		217		-	-	-
Post-retirement benefit obligations	6			28	12	-		-	-	-
Sub Total - Other Municipal Staff		-	22 401	24 542	34 539	30 861	-	34 092	33 382	36 055
% increase	4		-	9.6%	40.7%	(10.7%)	(100.0%)	-	(2.1%)	8.0%
Total Parent Municipality		-	31 768	35 670	48 266	43 113	-	50 807	51 258	54 985
			-	12.3%	35.3%	(10.7%)	(100.0%)	-	0.9%	7.3%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	31 768	35 670	48 266	43 113	-	50 807	51 258
% increase	4		-	12.3%	35.3%	(10.7%)	(100.0%)	7.8%	0.9%
TOTAL MANAGERS AND STAFF	5,7	-	25 439	29 016	39 967	34 758	-	41 761	41 851
References									
1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved									
2. s57 of the Systems Act									
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance									
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D									
5. Must agree to the sub-total appearing on Table A1 (Employee costs)									
6. Includes pension payments and employer contributions to medical aid									
7. Correct as at 30 June									
Column Definitions:									
A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited									
D. The original budget approved by council for the budget year.									
E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.									
F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.									
G. The amount to be appropriated for the budget year.									
H and I. The indicative projection									

Original Budget 2019/20

KZN294 Maphumulo - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			22		22	22		22	22		22
Board Members of municipal entities		4									
Municipal employees											
Municipal Manager and Senior Managers		5									
Other Managers		3	5		5	6		6	6		6
Professionals		7	13	13							
Finance			22	18	4	101	95	6	106	97	9
Economic Development and Planning			16	13	3	21	15	6	20	14	6
corporate services			5	4	1	5	5	–	8	7	1
Technical Services			1	1		32	32		34	32	2
Community services						31	31		31	31	
Municipal Manager Department						12	12	–	13	13	
Sanitation											
Refuse											
Other											
Technicians			–	–	–	–	–	–	–	–	–
Finance											
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)			46	46							
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			10	10							
Elementary Occupations			20	19	1						
TOTAL PERSONNEL NUMBERS		9	138	106	32	129	95	34	134	97	37
% increase						(6.5%)	(10.4%)	6.3%	3.9%	2.1%	8.8%
Total municipal employees headcount		6, 10									
Finance personnel headcount		8, 10									
Human Resources personnel headcount		8, 10									
References											
1. Positions must be funded and aligned to the municipality's current organisational structure											
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.											
3. s57 of the Systems Act											
4. Include only in Consolidated Statements											
5. Include municipal entity employees in Consolidated Statements											
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)											
7. Managers who provide the direction of a critical technical function											
8. Total number of employees working on these functions											

KZN294 Maphumulo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source																
Property rates		1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	1 742	20 900	22 154	23 483
Service charges - electricity revenue														—	—	—
Service charges - water revenue														—	—	—
Service charges - sanitation revenue														—	—	—
Service charges - refuse revenue		17	17	17	17	17	17	17	17	17	17	17	17	200	6	6
Rental of facilities and equipment		90	90	90	90	90	90	90	90	90	90	90	90	1 077	1 142	1 210
Interest earned - external investments		189	189	189	189	189	189	189	189	189	189	189	189	2 265	2 401	2 545
Interest earned - outstanding debtors		108	108	108	108	108	108	108	108	108	108	108	109	1 297	1 375	1 458
Dividends received														—	—	—
Fines, penalties and forfeits														—	—	—
Licences and permits		6	6	6	6	6	6	6	6	6	6	6	5	70	74	78
Agency services														—	—	—
Transfers and subsidies		35 000				35 000				26 168				96 168	100 215	106 077
Other revenue		15	24	4	180	8	9	26	14	5	16	25	28	351	372	394
Gains on disposal of PPE														—	—	—
Total Revenue (excluding capital transfers and contributions)		37 166	2 174	2 154	2 331	37 159	2 160	2 176	2 164	28 323	2 167	2 176	2 179	122 328	127 738	135 252
Expenditure By Type																
Employee related costs		3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 480	41 761	41 851	45 202
Remuneration of councillors		754	754	754	754	754	754	754	754	754	754	754	754	9 045	9 407	9 783
Debt impairment														997	1 047	1 099
Depreciation & asset impairment		994	994	994	994	994	994	994	994	994	994	994	994	11 926	11 358	11 926
Finance charges														—	—	—
Bulk purchases														—	—	—
Other materials		102	102	102	102	102	102	102	102	102	102	102	102	1 226	1 324	1 393
Contracted services		2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	2 381	28 575	29 111	30 545
Transfers and subsidies				500		590								—	1 090	—
Other expenditure		1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	22 710	23 669	24 787
Loss on disposal of PPE														—	—	—
Total Expenditure		9 604	9 604	10 104	9 604	10 194	9 604	9 604	9 604	9 604	9 604	9 604	10 601	117 330	117 767	124 735
Surplus/(Deficit)		27 562	(7 429)	(7 949)	(7 273)	26 965	(7 444)	(7 427)	(7 439)	18 720	(7 437)	(7 428)	(8 422)	4 998	9 971	10 516
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 000	2 500	1 500	5 680	3 500	2 895	5 640	269	2 450	2 560	1 890	1 936	33 820	23 365	24 869
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)														—	—	—
Transfers and subsidies - capital (in-kind - all)														—	—	—
Surplus/(Deficit) after capital transfers & contributions		30 562	(4 929)	(6 449)	(1 593)	30 465	(4 549)	(1 787)	(7 171)	21 170	(4 877)	(5 538)	(6 486)	38 818	33 336	35 385
Taxation														—	—	—
Attributable to minorities														—	—	—
Share of surplus/ (deficit) of associate														—	—	—
Surplus/(Deficit)	1	30 562	(4 929)	(6 449)	(1 593)	30 465	(4 549)	(1 787)	(7 171)	21 170	(4 877)	(5 538)	(6 486)	38 818	33 336	35 385

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN294 Maphumulo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote																
Vote 1 - Finance & Admin		8 412	8 412	8 412	8 412	8 412	8 412	8 412	8 412	8 412	8 412	8 412	8 412	100 943	105 174	119 105
Vote 2 - Finance & Admin 2		1 607	1 607	1 607	1 607	1 607	1 607	1 607	1 607	1 607	1 607	1 607	1 607	19 279	20 436	21 662
Vote 3 - Executive & Council														—	—	—
Vote 4 - Community and Social Services		163	163	163	163	163	163	163	163	163	163	163	163	1 956	1 960	1 963
Vote 5 - Community and Social Services 2														—	—	—
Vote 6 - Waste Management														—	—	—
Vote 7 - Planning and Development				150										150	159	169
Vote 8 - Sports & Recreation														—	—	—
Vote 9 - Road Transport														—	—	—
Vote 10 - Housing														—	—	—
Vote 11 - [NAME OF VOTE 11]														—	—	—
Vote 12 - [NAME OF VOTE 12]														—	—	—
Vote 13 - [NAME OF VOTE 13]														—	—	—
Vote 14 - [NAME OF VOTE 14]														—	—	—
Vote 15 - [NAME OF VOTE 15]														—	—	—
Total Revenue by Vote		10 182	10 182	10 332	10 182	10 182	10 182	10 182	10 182	10 182	10 182	10 182	10 182	122 328	127 729	142 898
Expenditure by Vote to be appropriated																
Vote 1 - Finance & Admin		2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	2 819	33 823	33 884	35 732
Vote 2 - Finance & Admin 2		1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	1 993	23 919	29 977	31 980
Vote 3 - Executive & Council		2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	28 306	24 498	25 448
Vote 4 - Community and Social Services		1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 148	13 769	14 339	15 278
Vote 5 - Community and Social Services 2														—	—	—
Vote 6 - Waste Management		282	282	282	282	282	282	282	282	282	282	282	282	3 380	3 549	3 726
Vote 7 - Planning and Development		282	282	282	282	282	282	282	282	282	282	282	282	3 380	1 141	1 420
Vote 8 - Sports & Recreation		115	115	115	115	115	115	115	115	115	115	115	115	1 385	310	325
Vote 9 - Road Transport		781	781	781	781	781	781	781	781	781	781	781	781	9 368	10 070	10 825
Vote 10 - Housing														—	—	—
Vote 11 - [NAME OF VOTE 11]														—	—	—
Vote 12 - [NAME OF VOTE 12]														—	—	—
Vote 13 - [NAME OF VOTE 13]														—	—	—
Vote 14 - [NAME OF VOTE 14]														—	—	—
Vote 15 - [NAME OF VOTE 15]														—	—	—
Total Expenditure by Vote		9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	117 330	117 767	124 735
Surplus/(Deficit) before assoc.		404	404	554	404	404	404	404	404	404	404	404	404	4 998	9 961	18 163
Taxation														—	—	—
Attributable to minorities														—	—	—
Share of surplus/ (deficit) of associate														—	—	—
Surplus/(Deficit)	1	404	404	554	404	404	404	404	404	404	404	404	404	4 998	9 961	18 163

References

KZN294 Maphumulo - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue - Functional																
Governance and administration		10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	120 222	125 610	133 121
Executive and council														–	–	–
Finance and administration		10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	10 019	120 222	125 610	133 121
Internal audit														–	–	–
Community and public safety		163	163	163	163	163	163	163	163	163	163	163	163	1 956	1 960	1 963
Community and social services		163	163	163	163	163	163	163	163	163	163	163	163	1 956	1 960	1 963
Sport and recreation														–	–	–
Public safety														–	–	–
Housing														–	–	–
Health														–	–	–
Economic and environmental services		–	–	150	–	–	–	–	–	–	–	–	–	150	159	169
Planning and development				150										150	159	169
Road transport														–	–	–
Environmental protection														–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources														–	–	–
Water management														–	–	–
Waste water management														–	–	–
Waste management														–	–	–
Other														–	–	–
Total Revenue - Functional		10 182	10 182	10 332	10 182	10 182	10 182	10 182	10 182	10 182	10 182	10 182	10 182	122 328	127 729	135 252
Expenditure - Functional																
Governance and administration		7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	86 048	88 359	93 161
Executive and council		2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	2 359	28 306	24 498	25 448
Finance and administration		4 812	4 812	4 812	4 812	4 812	4 812	4 812	4 812	4 812	4 812	4 812	4 812	57 742	63 861	67 712
Internal audit														–	–	–
Community and public safety		1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 839	14 413	15 356
Community and social services		1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 148	13 769	14 339	15 278
Sport and recreation		6	6	6	6	6	6	6	6	6	6	6	6	70	74	77
Public safety														–	–	–
Housing														–	–	–
Health														–	–	–
Economic and environmental services		1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	1 062	12 748	11 210	12 245
Planning and development		282	282	282	282	282	282	282	282	282	282	282	282	3 380	1 141	1 420
Road transport		781	781	781	781	781	781	781	781	781	781	781	781	9 368	10 070	10 825
Environmental protection														–	–	–
Trading services		391	391	391	391	391	391	391	391	391	391	391	391	4 695	3 785	3 975
Energy sources		110	110	110	110	110	110	110	110	110	110	110	110	1 315	236	248
Water management														–	–	–
Waste water management		92	92	92	92	92	92	92	92	92	92	92	92	1 100	1 155	1 213
Waste management		190	190	190	190	190	190	190	190	190	190	190	190	2 280	2 394	2 514
Other														–	–	–
Total Expenditure - Functional		9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	9 778	117 330	117 767	124 735
Surplus/(Deficit) before assoc.		404	404	554	404	404	404	404	404	404	404	404	404	4 998	9 961	10 517
Share of surplus/ (deficit) of associate														–	–	–
Surplus/(Deficit)	1	404	404	554	404	404	404	404	404	404	404	404	404	4 998	9 961	10 517

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN294 Maphumulo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Multi-year expenditure to be appropriated	1															
Vote 1 - Finance & Admin														–	–	–
Vote 2 - Finance & Admin 2														–	–	–
Vote 3 - Executive & Council														–	–	–
Vote 4 - Community and Social Services														–	–	–
Vote 5 - Community and Social Services 2														–	–	–
Vote 6 - Waste Management														–	–	–
Vote 7 - Planning and Development														–	–	–
Vote 8 - Sports & Recreation														–	–	–
Vote 9 - Road Transport														–	–	–
Vote 10 - Housing														–	–	–
Vote 11 - [NAME OF VOTE 11]														–	–	–
Vote 12 - [NAME OF VOTE 12]														–	–	–
Vote 13 - [NAME OF VOTE 13]														–	–	–
Vote 14 - [NAME OF VOTE 14]														–	–	–
Vote 15 - [NAME OF VOTE 15]														–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated																
Vote 1 - Finance & Admin														–	–	–
Vote 2 - Finance & Admin 2					200			100						300	100	100
Vote 3 - Executive & Council						750								750	–	–
Vote 4 - Community and Social Services														–	–	–
Vote 5 - Community and Social Services 2		3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	5 118	43 710	–	–
Vote 6 - Waste Management					2 570								(43)	2 527	–	–
Vote 7 - Planning and Development														–	–	–
Vote 8 - Sports & Recreation														–	–	–
Vote 9 - Road Transport														–	–	–
Vote 10 - Housing														–	–	–
Vote 11 - [NAME OF VOTE 11]														–	–	–
Vote 12 - [NAME OF VOTE 12]														–	–	–
Vote 13 - [NAME OF VOTE 13]														–	–	–
Vote 14 - [NAME OF VOTE 14]														–	–	–
Vote 15 - [NAME OF VOTE 15]														–	–	–
Capital single-year expenditure sub-total	2	3 508	3 508	3 508	6 278	4 258	3 508	3 608	3 508	3 508	3 508	3 508	5 075	47 287	100	100
Total Capital Expenditure	2	3 508	3 508	3 508	6 278	4 258	3 508	3 608	3 508	3 508	3 508	3 508	5 075	47 287	100	100

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN294 Maphumulo - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1															
<i>Governance and administration</i>																
Executive and council		–	–	1 200	200	750	–	100	327	1 000	–	–	–	3 577	100	100
Finance and administration				1 200	200	750		100	327	1 000				–	–	–
Internal audit														–	–	–
<i>Community and public safety</i>																
Community and social services		1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	19 660	–	–
Sport and recreation		1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	1 638	19 660	–	–
Public safety														–	–	–
Housing														–	–	–
Health														–	–	–
<i>Economic and environmental services</i>																
Planning and development		2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	24 050	23 365	24 869
Road transport		2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	24 050	23 365	24 869
Environmental protection														–	–	–
<i>Trading services</i>																
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management														–	–	–
Waste water management														–	–	–
Waste management														–	–	–
<i>Other</i>														–	–	–
Total Capital Expenditure - Functional	2	3 643	3 643	4 843	3 843	4 393	3 643	3 743	3 970	4 643	3 643	3 643	3 643	47 287	23 465	24 969
Funded by:																
National Government		1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	22 320	23 365	24 869
Provincial Government		958	958	958	958	958	958	958	958	958	958	958	958	11 500	–	–
District Municipality														–	–	–
Other transfers and grants														–	–	–
Transfers recognised - capital		2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	2 818	33 820	23 365	24 869
Borrowing														–	–	–
Internally generated funds		1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	13 467	100	100
Total Capital Funding		3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	47 287	23 465	24 969
References																
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates																
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check																

KZN294 Maphumulo - Supporting Table SA30 Budgeted monthly cash flow																
MONTHLY CASH FLOWS		Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Cash Receipts By Source																
Property rates					10 000		2 811						12 811	13 451	14 124	
Service charges - electricity revenue													-	-	-	
Service charges - water revenue													-	-	-	
Service charges - sanitation revenue													-	-	-	
Service charges - refuse revenue													-	-	-	
Rental of facilities and equipment	83	83	83	83	83	83	83	83	83	83	83	83	991	1 041	1 093	
Interest earned - external investments	189	189	189	189	189	189	189	189	189	189	189	189	2 265	2 378	2 497	
Interest earned - outstanding debtors													-	-	-	
Dividends received													-	-	-	
Fines, penalties and forfeits													-	-	-	
Licences and permits													-	-	-	
Agency services													-	-	-	
Transfer receipts - operational	38 793	2 190	1 525	5 000	520	27 034	484	347	20 275				96 168	100 976	106 025	
Other revenue	29	29	29	29	29	29	29	29	29	29	29	29	351	369	387	
Cash Receipts by Source	39 094	2 491	1 826	5 301	10 821	27 335	3 595	648	20 576	301	301	301	112 586	118 215	124 126	
Other Cash Flows by Source																
Transfer receipts - capital	10 000	7 000				8 000		4 320					29 320	35 511	37 287	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)													-	-	-	
Proceeds on disposal of PPE													-	-	-	
Short term loans													-	-	-	
Borrowing long term/refinancing													-	-	-	
Increase (decrease) in consumer deposits													-	-	-	
Decrease (increase) in non-current debtors													-	-	-	
Decrease (increase) other non-current receivables													-	-	-	
Decrease (increase) in non-current investments													-	-	-	
Total Cash Receipts by Source	49 094	9 491	1 826	5 301	10 821	35 335	3 595	4 968	20 576	301	301	301	141 906	153 726	161 412	
Cash Payments by Type																
Employee related costs	3 382	3 382	3 382	3 382	3 382	3 382	3 382	3 382	3 382	3 382	3 382	4 562	41 761	42 609	44 740	
Remuneration of councillors	762	762	762	762	762	762	762	762	762	762	762	660	9 045	9 605	10 085	
Finance charges													-	-	-	
Bulk purchases - Electricity													-	-	-	
Bulk purchases - Water & Sewer													-	-	-	
Other materials												1 226	1 226	-	-	
Contracted services	2 557	2 557	2 557	2 557	2 557	2 557	2 557	2 557	2 557	2 557	2 557	444	28 575	32 223	33 834	
Transfers and grants - other municipalities													-	-	-	
Transfers and grants - other	419	419	419	419	419	419	419	419	419	419	419	(3 521)	1 090	5 282	5 546	
Other expenditure	1 804	1 804	1 804	1 804	1 804	1 804	1 804	1 804	1 804	1 804	1 804	2 864	22 710	22 733	23 870	
Cash Payments by Type	8 925	8 925	8 925	8 925	8 925	8 925	8 925	8 925	8 925	8 925	8 925	6 235	104 407	112 452	118 074	
Other Cash Flows/Payments by Type																
Capital assets	3 807	3 807	3 807	3 807	3 807	3 807	3 807	3 807	3 807	3 807	3 807	5 405	47 285	47 971	50 370	
Repayment of borrowing													-	-	-	
Other Cash Flows/Payments	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6 000)	(6 300)	(6 615)	
Total Cash Payments by Type	12 232	12 232	12 232	12 232	12 232	12 232	12 232	12 232	12 232	12 232	12 232	11 140	145 692	154 123	161 829	
NET INCREASE/(DECREASE) IN CASH HELD	36 862	(2 741)	(10 406)	(6 931)	(1 411)	23 103	(8 637)	(7 264)	8 344	(11 931)	(11 931)	(10 840)	(3 786)	(397)	(417)	
Cash/cash equivalents at the month/year begin:	16 667	53 529	50 787	40 381	33 449	32 038	55 141	46 504	39 239	47 583	35 652	23 720	16 667	12 881	12 484	
Cash/cash equivalents at the month/year end:	53 529	50 787	40 381	33 449	32 038	55 141	46 504	39 239	47 583	35 652	23 720	12 881	12 881	12 484	12 067	
References																
1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.																
					8 925	8 925	8 925	8 925	8 925	8 925	8 925	6 235	104 407	112 452	118 074	
					(6 931)	(1 411)	23 103	(8 637)	(7 264)	8 344	(11 931)	(11 931)	(10 840)	(3 786)	(397)	(417)

KZN294 Maphumulo - NOT REQUIRED - municipality does not have entities										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contri		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN294 Maphumulo - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

KZN294 Maphumulo - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

KZN294 Maphumulo - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	3 153	28 038	22 087	26 661	–	24 050	–	–
Roads Infrastructure		–	–	28 038	22 087	26 539	–	24 050	–	–
Roads			3 153	28 038	22 087	26 539		24 050		
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	122	–	–	–	–
Dams and Weirs						122				
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		–	21 231	7 008	9 855	12 934	–	19 660	–	–
Community Facilities		–	21 231	7 008	9 855	8 885	–	18 660	–	–
Halls			21 231	7 008	2 864	3 389		4 100		
Centres					5 000	5 000		14 560		
Crèches					1 991	496				
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	4 049	–	1 000	–	–
Indoor Facilities										
Outdoor Facilities					–	4 049		1 000		
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	868	–	–	–	–	27	–	–
Servitudes										
Licences and Rights		–	868	–	–	–	–	27	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			868	–				27		
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	309	503	280	313	–	250	–	–
Computer Equipment			309	503	280	313		250		
Furniture and Office Equipment		–	259	159	450	897	–	1 200	–	–
Furniture and Office Equipment			259	159	450	897		1 200		
Machinery and Equipment		–	199	87	350	–	–	–	–	–
Machinery and Equipment			199	87	350					
Transport Assets		–	2 233	937	700	–	–	2 100	–	–
Transport Assets			2 233	937	700			2 100		
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	–	28 251	36 731	33 722	40 805	–	47 287	–	–
References										
1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c) minus										
check balance		-27 388 694	-579 716	262 380	-1 109 421	3 837 186	-36 968 017	47 287 000	-47 287 000	-100 000

KZN294 Maphumulo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										

Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing	1	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References									
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) minus									
check balance	-27 388 694	-579 716	262 380	-1 109 421	3 837 186	-36 968 017	47 287 000	-47 287 000	-100 000

KZN294 Maphumulo - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	328	537	2 200	1 827	–	2 200	2 310	2 426
Roads Infrastructure		–	328	537	2 200	1 827	–	1 600	1 680	1 764
Roads			328	537	2 200	1 827		1 600	1 680	1 764
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	600	630	662
Drainage Collection										
Storm water Conveyance								600	630	662
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	544	1 377	1 570	1 520	–	570	599	628
Community Facilities		–	511	1 326	1 500	1 450	–	500	525	551
Halls			511	1 326		1 250		500	525	551
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals				1 500						
Capital Spares					200					
Sport and Recreation Facilities	–	33	51	70	70	–	70	74	77	
Indoor Facilities										
Outdoor Facilities		33	51	70	70		70	74	77	
Capital Spares										
Heritage assets	–	–	–	–	–	–	–	–	–	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	–	–	–	–	–	–	–	–	–	
Revenue Generating	–	–	–	–	–	–	–	–	–	
Improved Property										
Unimproved Property										
Non-revenue Generating	–	–	–	–	–	–	–	–	–	
Improved Property										
Unimproved Property										
Other assets	–	–	58	1 150	1 180	–	1 550	1 628	1 709	
Operational Buildings	–	–	58	1 150	1 180	–	1 550	1 628	1 709	
Municipal Offices			58	1 050	1 080		1 550	1 628	1 709	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards				100	100					
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	–	–	–	–	–	–	–	–	–	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	
Biological or Cultivated Assets										
Intangible Assets	–	–	–	–	–	–	–	–	–	
Servitudes										
Licences and Rights	–	–	–	–	–	–	–	–	–	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	–	–	–	150	150	–	–	–	–	
Computer Equipment				150	150					
Furniture and Office Equipment	–	47	26	15	–	–	225	236	248	
Furniture and Office Equipment		47	26	15			225	236	248	
Machinery and Equipment	–	–	1 849	2 100	1 527	–	1 500	1 575	1 654	
Machinery and Equipment			1 849	2 100	1 527		1 500	1 575	1 654	
Transport Assets	–	1 090	1 073	870	870	–	870	600	630	
Transport Assets		1 090	1 073	870	870		870	600	630	
Land	–	–	–	–	–	–	–	–	–	
Land										
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	–	2 009	4 920	8 055	7 074	–	6 915	6 947	7 295
R&M as a % of PPE		0.0%	1.0%	2.2%	3.4%	2.8%	0.0%	0.0%	2.5%	2.5%
R&M as % Operating Expenditure		0.0%	3.5%	4.9%	7.4%	6.3%	0.0%	0.0%	5.9%	6.2%
References										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										
check balance		(16 868)	2 009	4 920	8 055	7 074	–	–	–	–

KZN294 Maphumulo - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Depreciation by Asset Class/Sub-class										
Infrastructure		–	5 999	6 047	4 651	4 651	–	4 720	4 495	4 720
Roads Infrastructure		–	5 999	6 047	4 651	4 651	–	4 720	4 495	4 720
Roads			5 999	6 047	4 651	4 651		4 720	4 495	4 720
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	1 941	2 894	–	–	–	3 386	3 225	3 386
Community Facilities		–	1 941	2 894	–	–	–	3 386	3 225	3 386
Halls			1 941	2 894				3 386	3 225	3 386
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	537	538	384	384	-	384	365	384	
Revenue Generating	-	537	538	384	384	-	384	365	384	
Improved Property		537	538	384	384		384	365	384	
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	2 866	2 866	-	-	-	-	
Operational Buildings	-	-	-	2 866	2 866	-	-	-	-	
Municipal Offices				2 866	2 866					
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	141	177	196	203	-	196	187	196	
Servitudes										
Licences and Rights	-	141	177	196	203	-	196	187	196	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		141	177	196	203		196	187	196	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	215	275	217	232	-	295	281	295	
Computer Equipment		215	275	217	232		295	281	295	
Furniture and Office Equipment	-	825	762	455	475	-	841	801	841	
Furniture and Office Equipment		825	762	455	475		841	801	841	
Machinery and Equipment	-	1 383	1 415	1 126	1 138	-	1 105	1 052	1 105	
Machinery and Equipment		1 383	1 415	1 126	1 138		1 105	1 052	1 105	
Transport Assets	-	167	589	603	603	-	1 000	952	1 000	
Transport Assets		167	589	603	603		1 000	952	1 000	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	-	11 209	12 698	10 497	10 551	-	11 926	11 358	11 926
References										
1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.										
Check		(11 106)	(693)	(823)	-	(180)	(10 731)	11 926	(568)	568

KZN294 Maphumulo - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										

Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets										
Land	-	-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	-	-	-
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References										
1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must re										
check balance	-27 388 694	-579 716	262 380	-1 109 421	3 837 186	-36 968 017	47 287 000	-47 287 000	-100 000	

[illegible]

ZINZHA Maphumulo - Supporting Table SA3C Consolidated detailed operational projects																	
R thousand													Prior year outcomes		2019/20 Medium Term Review & Expenditure Forecast		
Function	Project Description	Project Number	Type	MTSF Service Outcome	ISDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Parent municipality																	
List of operational projects grouped by Function																	
Parent Operational expenditure																	
												-	-	-	-	-	
Entities																	
List of Operational projects grouped by Entity																	
Entity A	Water project A																
Entity B	Electricity project B																
Entity Operational expenditure																	
Total Operational expenditure																	
Grand total																	
Notes																	
Most reconcile with Budgeted Operating Expenditure																	
Asset class as per table A8 and asset sub-class as per table B4C																	
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.																	
Project Number consists of MSCOA Project Longitude and seq No (example P00010010020100201002_0006)																	
check 101 184 112 688 117 330 117 767 124 735																	

CONSULTATIONS

Her Worship, the Mayor, Cllr ZF Khuzwayo-Dlamini
All Directorates in the form of individual meetings
Council Portfolio Committees
Chief Financial Officer
The Municipal Manager

CONCLUSION

The annual budget for the 2019/20 financial year was based on realistic incomes and expenditure of the municipality. I therefore believe that this draft budget will enable the municipality to fulfil its goals for the financial year and improve service delivery to all residents who reside within Maphumulo jurisdiction.

Working together with the community, the Municipality can achieve the projected results.

2.8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Municipal Manager of Maphumulo Local Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mr PN Mhlongo

Municipal Manager of Maphumulo Local Municipality (KZN294)

Signature: _____

Date _____